

SOUTH CAROLINA DEPARTMENT OF REVENUE

Annual Report 2006-2007



Mark Sanford, Governor

Ray N. Stevens, Director

*301 Gervais St.
PO Box 125
Columbia, SC 29214
www.sctax.org*

Table of Contents

| | |
|---------------------------------|---|
| Major Achievements..... | 1 |
| Taxpayers' Bill of Rights | 7 |
| Taxpayer Service Centers | 8 |
| Additional DOR Locations | 9 |

Management and Tax Administration

| | |
|--------------------------------------|----|
| Mission and DOR Administration | 10 |
| DOR Responsibilities | 11 |
| Taxes Administered by DOR..... | 11 |

Revenue and Expenditure Data

| | |
|---|----|
| South Carolina General Fund Revenues and Expenditures | 37 |
| Fiscal Year Revenue Collections by Type..... | 38 |

Individual Income Tax Data

| | |
|---|----|
| Comparison of State Individual Income Tax Rates | 41 |
| Individual Income Tax Returns by County..... | 42 |
| Individual Income Tax Returns by Tax Liability | 44 |
| Individual Income Tax Returns by Income Class..... | 44 |
| Individual Income Tax Return Statistics | 45 |
| Individual Income Tax Contributions..... | 47 |
| Individual Income Tax Credits..... | 48 |
| Individual Income Debt Collections | 49 |
| Job Development and Retraining Credits | 53 |

Corporate Income Tax Data

| | |
|---|----|
| Comparison of State Corporate Income Tax Rates..... | 54 |
| Corporate Income Tax Credits..... | 56 |

Statewide Sales and Use Tax Data

| | |
|---|----|
| Sales and Use Tax Accounts..... | 57 |
| Gross and Net Taxable Sales by County | 58 |
| Gross Sales by City and County | 60 |
| Gross and Net Taxable Sales by Standard Industrial Classification (SIC) | 65 |
| Sales and Use Tax \$3,000 Maximum Taxpayer Discount..... | 74 |
| Sales and Use Tax \$10,000 Maximum Taxpayer Discount..... | 74 |

Local Sales and Use Tax Data

| | |
|---|----|
| South Carolina Counties with Additional Sales Tax | 75 |
| Local Option Sales and Use Tax Collections by City and County | 77 |
| Special Local Option Sales Tax Collections by County | 83 |

Accommodations Tax Data

| | |
|--|----|
| Accommodations Tax Collections by Month | 84 |
| Accommodations Tax Collections by County | 85 |

Admissions Tax Data

| | |
|---|----|
| Admissions Tax Collections by County | 86 |
| Admissions Tax Collections by Event Type..... | 87 |

Tobacco Tax Data

| | |
|---|----|
| Comparison of State Excise Tax Rates on Cigarettes..... | 88 |
| Tobacco Tax Collections by Month..... | 89 |

Beer, Wine, and Alcohol Tax Data

| | |
|--|----|
| Alcohol Beverage Licenses by County and Type..... | 90 |
| Alcohol Beverage License Local Option Permit Counties and Municipalities | 92 |

Property Taxes

| | |
|--|----|
| Deed Recording Fee Collections by County..... | 93 |
| Assessed Property Values by School District..... | 95 |

Major Achievements

FY2006-2007

This fiscal year was Director Ray Stevens' first complete year as DOR's director. During that time Mr. Stevens wholeheartedly embraced the strategic planning process that was underway and led the agency through the next iteration of not only the strategic plan, but also helped to build a strong and challenging annual business plan. The plan enables us to maintain focus on our major goals and objectives.

This year DOR made major strides in the processing of tax returns; from receipt of mail to processing of refunds and depositing of money to files being stored and scanned. This fiscal year, we deposited 2,129,792 checks, processed 65,381 batches, and deposited monies totaling \$3,588,669,446. This represents 241,434 more checks, 5,064 batches, and \$221,665,618 more dollars than last fiscal year. During this time we also reduced deposit opportunity cost dollars by \$245,976, a reduction of 65%.

Our annual customer satisfaction survey found a 96% satisfaction level for the amount of time it took to receive a state income tax refund check. This is a remarkable statistic in any year, due in part to implementing over 120 process improvements suggested by both frontline employees and management.

Achievements related to the major strategic objectives this year included:

Find Nonfilers:

Individual Nonfilers--The Filing Enforcement Section continues to issue notices based on taxpayers identified as nonfilers by the Data Warehouse. During the year the section issued approximately 32,000 notices to possible nonfilers. Over \$16 million was collected in audit activities this year through the Data Warehouse partnership.

Use Tax Nonfilers--We continue to exchange information with the other Southeastern Association of Tax Administrators (SEATA) states on a monthly basis, as well as with U.S. Customs and transportation companies involved in furniture deliveries from North Carolina into this state. Through these efforts we collected \$222,937 on 1,019 assessments issued.

Nexus/Discovery--For FY07 the Nexus/Discovery Section has registered 315 taxpayers and collected \$14,526,596. Five hundred and fifteen questionnaires were sent out for this fiscal year for potential nonfilers. These were record totals for this unit. Emphasis has been on medical companies, software companies, and franchisors. On site hospital nexus audits continue to be productive. Routine projects involving internet research, Multistate Tax Commission (MTC) and Southeastern Association of Tax Administrators (SEATA) exchanges, and auditor referrals continue and have been consistently successful.

Establish a Data Warehouse:

The goal of this project is to use data warehouse technology to identify uncollected revenues which consist of taxes due from nonfilers, under-reporters and failure-to-pay taxpayers. This is a

multi-year project. Revenue collected during FY07 of \$25,990,241 exceeded the projections of \$23.7 million. Total revenue collected for FY06 and FY07 was \$40.6 million.

Maximize Voluntary Compliance through Fair Share Activities:

DOR recognized that there are many tax issues in South Carolina where there is general disagreement in the interpretation and application of the tax statutes. Therefore, in an effort to bring resolution to some of these issues and to establish precedence for the future, DOR assembled a team of agency staff to identify tax issues suitable for resolution through litigation. The team's other purpose was to assist the audit staff in providing constant legal support when auditing some of the specific issues identified. The team consisted of Audit Division Management and Revenue and Regulatory attorneys.

The Audit Division identified potential issues and related taxpayers in the areas of sales tax, income tax, alcohol beverage licensing, property tax and admissions tax. Revenue and Regulatory attorneys researched and prepared detailed research notebooks for each of the areas identified. Issues were identified tentatively as priority litigation projects. Audits were conducted on returns identified containing these issues. To date, a number of audits have been completed and are progressing through the appeal process.

Implement a Formal Audit Program:

As a part of the Department's "Fair Share" efforts, the Audit program formalized their audit approach this year. With the increasing capability of technology, the need to document and measure audit selection criteria, and the need to wisely use audit resources, a formal audit plan was implemented. This plan not only better structures the audit selection process, but also is allowing the audit program staff to more specifically identify and target training needs of DOR auditors.

Utilize Treatment Scenarios:

The Data Warehouse project also led DOR to implement the use of treatment scenarios in collection efforts this year. Treatment scenarios represent the way that a case should be worked, implying different treatments for different cases. Treatment scenarios were developed to assign to cases based on the combination of risk and balance. The use of these scenarios is allowing the collection staff to more productively target collections staff resources, particularly for collections in the assessment stage.

Drive One-Stop Business Registration:

Through the Director's leadership and DOR's key role in the South Carolina Business One Stop (SCBOS) program, this enterprise project has continued to meet project milestones and significantly streamline the processes that new business owners must go through in order to begin doing business in our state. The agencies that register and issue licenses and permits to these business owners also realize cost efficiencies by allowing the SCBOS software to perform basic functions. This allows agency staff to focus on more complex functions and needs of these taxpayers. Our partners in this project include the Secretary of State's office, Employment Security Commission, Department of Health and Environmental Control, Department of Consumer Affairs, Department of Labor, Licensing, and Regulation, Office of CIO (Budget and

Control Board), Department of Commerce, S.C. Chamber of Commerce, S.C. Association of Counties, and the Municipal Association of S.C.

Effectiveness of the program was evidenced by:

- Department of Consumer Affairs became active in May 2007 as the first agency having real time transactions between SCBOS and an agency.
- Alcohol Beverage License (ABL) Renewals became available January 1, 2007. This allows Alcohol Beverage License holders eligible for renewal in the prescribed counties to renew via the Internet. The renewal covers all ABL license permits issued by DOR to both retailers and wholesalers. 802 permits were renewed and \$843,421 in fees paid. This represents 18% of the overall renewals for the period.
- The Federal Government finally provided in June 2007 the authorization and software interface for SCBOS to initiate the real time retrieval of Federal Employer Identification Numbers (FEIN). The scheduled implementation is August 2008.
- The completion of the Benefits Analysis Project in September 2007 provided vital feedback into what has been working well and where adjustments are required. Several major projects are addressing the needs.
- Functionality to change a registered agent or designated agent's name and/or address with the office of Secretary of State was completed in 2007.
- While staying within the budget, 61,782 licenses, permits and registrations were approved; 15,334 new businesses were approved; 4,555 businesses that were active prior to SCBOS activated their business for new licenses, permits or registrations under SCBOS. \$2,172,895 was collected for the various licenses, permits and registrations.

Provide Stakeholder Education and Feedback:

DOR held a number of workshops to help taxpayers better understand the tax codes and laws, together with their filing requirements. Workshops were expanded to include venues around the state on sales and use tax for various major industries and institutions. Representatives from the Construction, Health Care, Non-Profit, and Retail industries, along with Educational Institutions, were trained on the sales and use tax laws and proper filing of tax forms. To meet the needs of the State's growing Hispanic population, DOR participated in a tax forum targeted toward these taxpayers. DOR continues to reach thousands of taxpayers by partnering with other federal, state, and private organizations on taxpayer education.

Free monthly workshops were also held in Columbia targeted to new business owners on sales and use tax. Quarterly educational workshops are conducted on withholding taxes. The Department also collaborates on projects with other agencies such as the IRS, Social Security Administration, SC Organization of Retired Executives, Labor Licensing and Regulation, Consumer Affairs and many others.

DOR also held training events around the state on the new Liquor by the Drink requirements as they relate to the Department's role with licensing and regulation of the alcoholic beverage industry. These workshops were a major factor in bringing about a smooth transition of the tax liability moving from four major wholesalers to over 3,500 retailers.

DOR continues to provide instructors to the IRS Small Business Workshops conducted around the state. On average, three of these workshops are held each month. In addition, DOR has a longstanding relationship with Clemson University serving as instructors for their annual taxpayer education workshop that typically attracts over 1,000 participants in six locations around the state.

Develop the South Carolina Integrated Tax System (SCITS):

The agency has established several long-term projects for efficient and effective agency and enterprise services. They include a major five-year project to completely replace the existing aging computer tax system with a modern, state-of-the-art integrated tax system. This will provide enhanced services for both the taxpayer and the agency. Customers will have access to their accounts 7 days a week, 24 hours a day. The agency plans to provide real time, “once and done” processing wherever possible. Major milestones of the project were met this year through substantial work of many employees across the agency.

Provide Property Tax Training for Newly Elected County Auditors:

The Director and the agency have responsibilities with regard to the oversight of elected and appointed officials of the 46 South Carolina counties with regard to the equalized administration of property tax laws. In this regard, Director Stevens led the agency in a new collaborative initiative to provide property tax training for newly elected county auditors. DOR partnered with the South Carolina Association of Assessing Officials (SCAAO) and the South Carolina Auditors, Treasurers and Tax Collectors (SCATT) to design the course. The purpose of the course is to educate the newly elected officials on the operation of the county auditor’s office and the tax laws they are required to administer. This course is intended to make the transition into this vital local government position more efficient. Feedback was excellent and the training will continue in the coming year.

Employ Best Practices for Efficient and Effective Processes:

DOR has a defined set of “dashboard performance measures” that give a high level look at the efficiency and effectiveness of processes tied to each of the four key results of our strategic plan. These include total collections, total enforced collections, customer satisfaction survey results, refund cycle time, cost per dollar collected, percent of individual income tax (IIT) and sales returns received electronically, deposit opportunity cost, voluntary resignations, and EEO parity rate, among others. At the same time, we benchmark key data where possible with other state revenue departments through a hosted effort of the Federation of Tax Administrators.

Upgrade Our Technology Infrastructure:

DOR has established several long-term projects for efficient and effective agency and enterprise services. Major milestones in the area of technology infrastructure upgrades included migration from the e-mail system Groupwise to Outlook/Exchange, completion of ZenWorks to Systems Management Server, and successful deployment of initial South Carolina Integrated Tax Services system development efforts. These efforts are vital to the agency’s long-term effective and efficient operations.

Improve Processing Operations Performance:

The Processing area implemented approximately 120 processing enhancements from the Mail Center to Deposit since July 2006. The enhancements were implemented to reduce rework and help eliminate various errors from section to section. These resulted in significantly reduced deposit opportunity cost (\$134,255 vs. \$380,231) when compared to the last fiscal year. New performance records were set by the Scanner Section this fiscal year. Several forms were added to the image only process. This reduces the number of documents that are microfilmed and gives users access to the documents at their desktop computer.

The Processing project also saw improved processing time for individual income tax returns. With the 40 process improvements made this year for individual income tax processing, DOR processed an income tax return at the Department within 16 days of receipt. Note that the 16 days includes seven days for the Treasurer to print the check. 7.99 million transactions were processed, and cost per \$1 collected was .00675 cents. Many more specific accomplishments were realized in this major effort to optimize our agency processing functions. DOR regularly reviewed progress and data of this major improvement effort.

Develop Procedures for County Reimbursement Under New Property Tax Legislation (H4449):

DOR has also overseen development of procedures for county reimbursement under new property tax legislation. This responsibility was transferred to DOR from the Comptroller General's office. A new system has been designed to more efficiently meet the legal requirements and ensure timeliness of reimbursement.

Guide Agency Workforce Planning Initiatives:

One hundred ten experienced employees who signed up for Teacher and Employee Retention Incentive (TERI) during the initial stages of the program have now retired. This represents approximately 16% of DOR's 692.5 authorized FTE's. In addition, approximately another 19% of DOR's workforce is now eligible or will become eligible to retire in the next five years. As would be expected, this represents a vast pool of talent and knowledge. A priority was to plan for and minimize the impact of these exits.

Agency staff has addressed this in a number of ways, including identifying critical business needs, legislative mandates, and the associated resource needs. Duties were documented in many cases with an extensive job analysis, which in some cases was also used to establish new career development plans. Approximately 55% of DOR's workforce has a formal career path that encourages growth and development of higher level skills.

Tax law training, DOR computer systems training, and leadership development were also emphasized. This year a minimum of 20,231 hours were dedicated to formal training of employees. This averages 29.2 training hours per authorized FTE position.

We employ varied strategies to make DOR an employer of choice. This year we expanded recruiting, enhanced new employee orientation processes, increased training, focused on recognition and wellness initiatives, and allowed the option of flexible work benefits such as flex time, flex work week, and telecommuting in selected job areas. For this fiscal year, DOR had a

90.5% acceptance rate of job offers. DOR's turnover rate is typically half that of the state average.

At the same time, we worked to ensure a diverse workforce. As of September, 2006, DOR was ranked first among agencies of 501-1,000 employees and ranked sixth overall in the State Human Affairs Commission Report to the Legislature. DOR had a 98.5% EEO goal attainment. At the same time, no grievances were filed by DOR employees this year.

Taxpayers' Bill of Rights

The Taxpayers' Bill of Rights gives the taxpayer certain rights when dealing with the South Carolina Department of Revenue.

A taxpayer has the right to:

- Apply for assistance from the Taxpayers' Rights Advocate within the South Carolina Department of Revenue. The Taxpayers' Rights Advocate is responsible for the resolution of taxpayer complaints and problems.
- Request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Prompt, courteous service from DOR employees in all dealings with the Department of Revenue.
- Request and receive written information guides, which explain in simple and non-technical language the appeal procedures and your remedies as a taxpayer.
- Receive notices that contain a description of the basis for and identification of amounts of any tax, interest and penalties due.

For additional information about the Taxpayers' Bill of Rights, contact the Taxpayers' Rights Advocate:

Phone: (803) 898-5444

Mail: Taxpayers' Rights Advocate
SC Department of Revenue
PO Box 125
Columbia, SC 29214

Taxpayer Service Centers

The South Carolina Department of Revenue is ready to assist you at six locations around the state. You will find the address and telephone numbers for each location listed below.

| | |
|-------------------------------------|---|
| Charleston Service Center: | 3 Southpark Circle Suite 202 Charleston, S.C. 29407 Phone: 843-852-3600 Fax: 843-556-1780 |
| Columbia Main Office: | 301 Gervais Street P.O. Box 125 Columbia, S.C. 29214 Phone: 803-898-5000 Fax: 803-898-5822 |
| Florence Service Center: | 1452 West Evans Street P.O. Box 5418 Florence, S.C. 29502 Phone: 843-661-4850 Fax: 843-662-4876 |
| Greenville Service Center: | 211 Century Drive Suite 210-B Greenville, S.C. 29607 Phone: 864-241-1200 Fax: 864-232-5008 |
| Myrtle Beach Service Center: | 1330 Howard Parkway P.O. Box 30427 Myrtle Beach, S.C. 29588 Phone: 843-839-2960 Fax: 843-839-2964 |
| Rock Hill Service Center: | 454 South Anderson Road Business and Technology Center Suite 202 P.O. Box 12099 Rock Hill, S.C. 29731 Phone: 803-324-7641 Fax: 803-324-8289 |

Additional DOR Locations

Other locations where you can meet in person with a DOR representative:

AIKEN

County Council Bldg
736 Richland Ave West
Thursdays Only
9:00 am - 1:00 pm
803-649-9920

ANDERSON

107 South Main St.
Room 111
Mondays Only
8:30 am – 12:00 pm and
1:00 pm – 5:00 pm
864-260-4347

BARNWELL

Barnwell County Annex
Building
1st and 3rd Monday of
each month
8:30 am – 12:30 pm
803-541-1031

BENNETTSVILLE

SC Dept. of Motor
Vehicles
Hwy 9 West
2nd Thursday of month
9:30 am – 12:00 pm
843-454-9272

CAMDEN

Kershaw County Admin.
Building Room 190
515 Walnut Street
2nd Wednesday of month
9:00 am - 12:00 pm
803-425-1500

CHESTER

Chester County
Courthouse (basement)
140 Main Street
2nd Thursday of month
9:00 am – 12:00 pm
803-581-6268

DILLON

Disaster Preparedness
205 West Howard Street
2nd Wednesday of month
9:00 am – 12:00 pm
843-774-1414

GAFFNEY

Cherokee County
Administration Building
210 N. Limestone Street
2nd Tuesday of month
9:00 am – 12:00 pm
864-487-2766

GEORGETOWN

County Courthouse
County Delegations
Office
715 Prince Street
Mondays
9:00 am – 12:00 pm
843-546-2043

GREENWOOD

233 Park Plaza – Next to
Greenwood Courthouse
Thursdays Only
9:00 am – 12:00 pm
864-943-1545

KINGSTREE

County Courthouse, 2nd
floor Break Room
2nd Wednesday of month
8:00 am – 12:00 pm
(843) 355-9321

LANCASTER

Clemson Ext. Building
107 S. French Street
Lancaster, SC 29720
Tuesday Only
8:30 am- 12:00 pm
803-283-2169

LAURENS

Laurens County Judicial
& Services Complex
100 Hillcrest Square
2nd Tuesday of month
1:00 pm – 4:30 pm
864-270-6294

MCCORMICK

McCormick County
Courthouse
Tuesdays Only
8:30 am – 1:00 pm
864-465-2195 ext. 2931

ORANGEBURG

Orangeburg County
Annex Building
Wednesdays
8:30 am – 1:00 pm
803-533-5885

SUMTER

115 Harvin St., Rm. 609
2nd Wednesday of month
9:00 am – 12:00 pm
803-773-7812

UNION

Old Jail Building
210 West Main Street
2nd Wednesday of month
1:00 pm – 4:30 pm
864-270-6294

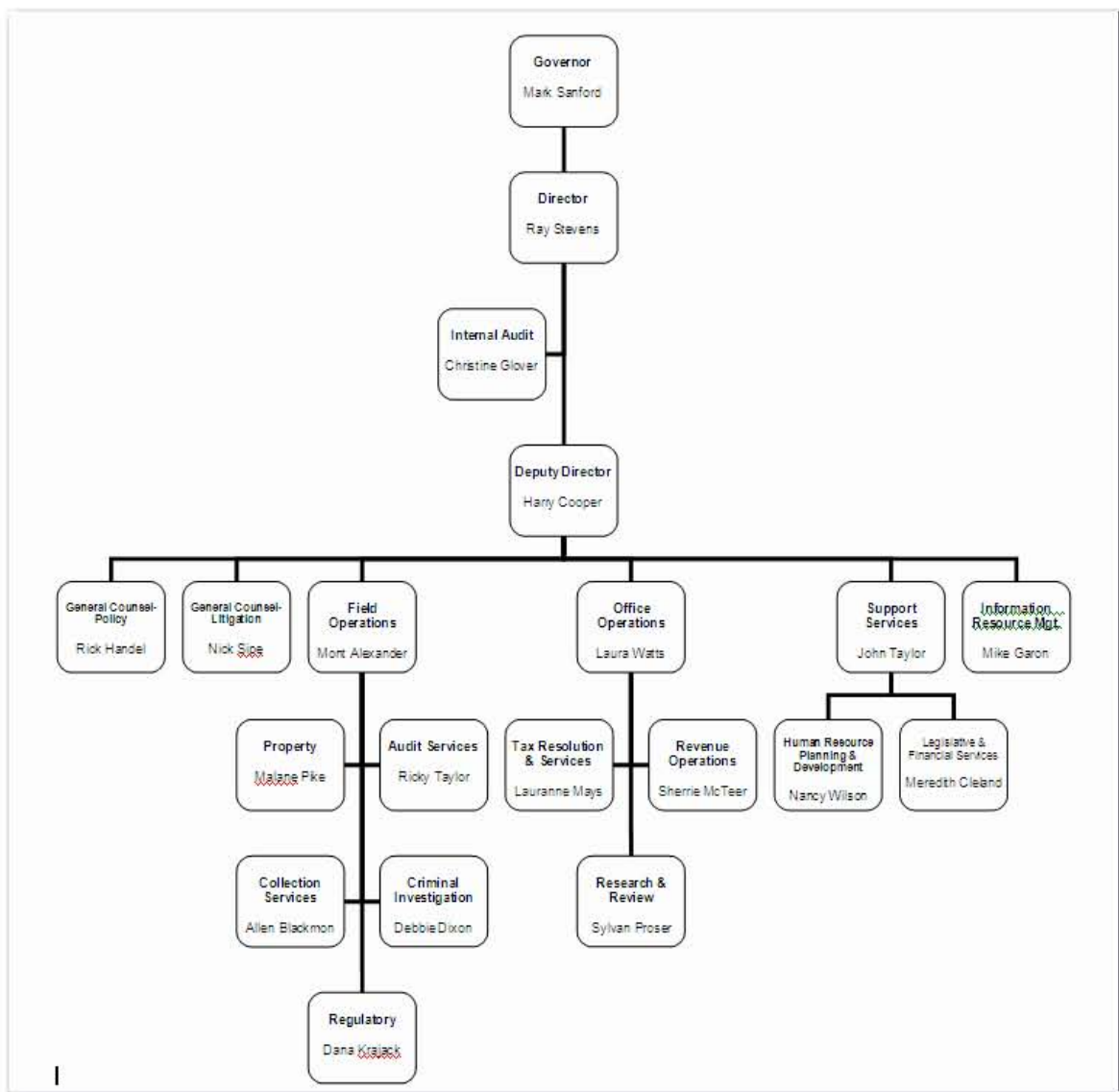
WALHALLA

60 Short Street
Mondays Only
8:30 am – 12:00 pm
864-638-4238

Mission and DOR Administration

The mission of the South Carolina Department of Revenue is to administer the revenue and regulatory laws of this state in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission, the South Carolina Department of Revenue will:

- Administer revenue and regulatory laws in a fair and impartial manner;
- Collect the revenue due the state;
- Ensure a professionally trained staff of employees;
- Continually improve the quality of services and products; and,
- Provide guidance to foster compliance with revenue and regulatory laws.



DOR Responsibilities

EXECUTIVE DIVISION

Office of Director

- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the Department of Revenue, providing guidance, setting policy, and determining priorities
- Ex-officio member of the Board of Economic Advisors
- Member of the Coordinating Council for Economic Development
- Member of the Enterprise Zone Subcommittee

Internal Audit Section

- Performs financial and operational audits of Department of Revenue divisions and departments at appropriate intervals
- Performs other special reviews and investigations
- Performs continuous review of electronic data processing activities and operations

Deputy Director

- Oversees agency policies, functions, and operations. Organizes plans, executes, and evaluates the administration of taxes, exemptions, bingo laws, alcoholic beverage control, manufacturer's property valuation, county property tax equalization, and enterprise government initiatives (debt collection, statewide registration, and remittance processing.)
- Leads and coaches Department's senior administrators and management. Promotes accountability among staff for agency functioning
- Strengthens and forges relationships with external stakeholders and partners. Drives processes, legislation, and inter-departmental teams that promote voluntary compliance. Uses contacts to benchmark and track trends for the Department's future direction
- Keeps the Agency Director informed and assists the Director as requested

DOR Responsibilities

FIELD OPERATIONS

Audit Services

- Performs field and office audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Works jointly with the Department of Public Safety to enforce the dyed fuel statute
- Administers partnership and fiduciary programs for the department
- Verification of refunds for sales, use, and solid waste tax returns
- Individual Income Tax Fraud Detection Program

Criminal Investigations Division

- Identifies and investigates allegations of criminal wrongdoing concerning tax and certain licensing matters
- Works with Attorney General and local solicitors by helping in the prosecution of cases identified for criminal prosecution by the department
- Cooperates with other state and federal law enforcement agencies in the investigation and prosecution of tax related crimes

Collection Services

- Provides taxpayer assistance in filing forms, answering questions and registering for various licenses and permits
- Collects delinquent taxes owed the state
- Manages the telecollections office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces regulatory laws of coin-operated devices
- Collection of other governmental entity receivables

Property

- Responsible for general oversight of all property tax matters for the State of South Carolina
- Responsible for assessing approximately one-third of the statewide property tax base which includes manufacturing properties, all utilities, fee in lieu of properties, motor carriers, and business personal property.
- Publishes and disseminates the Assessment Guide Manuals used by the counties to value all cars, trucks, boats, airplanes, motorcycles, and other vehicles.

DOR Responsibilities

- Makes annual sales appraisal ratio studies in all counties to insure programs meet the minimum requirements of the Department of Revenue regulations.
- Computes the Index of Taxpaying Ability for all 86 school districts in the state which is used in the formula to distribute state funds back to local school districts.
- Processes and certifies to the counties all property qualified to be exempted from property taxes.
- Assists and advises all 46 counties with technical issues to include implementation of reassessment programs, calculation of correct millages, implementation of recently passed legislation, and technical questions related to property taxation in South Carolina.
- Processes requests and distributes money to counties for homestead reimbursements, manufacturer's depreciation, inventory lock-in, and property tax relief funds.
- Compiles operating manuals for county treasurers and tax collectors and establishes an annual academy to provide instruction to county officials in the operation of this state's county tax offices.

Regulatory

- Reviews proposed policies, regulations, and legislation dealing with regulatory matters and revenue matters.
- Advises the SC Law Enforcement Division and local police agencies on matters dealing with alcoholic beverages.
- Administers the laws and regulations governing the issuance of all licenses to conduct the game of bingo in South Carolina.
- Administers the laws and regulations governing the issuance of all licenses related to the sale of beer, wine and/or liquor in the State of South Carolina.
- Administers all alcoholic beverage and bingo violations.
- Serves as the reporting agency for, and conducts annual audits regarding, the operation of Gambling Vessels in South Carolina.

SUPPORT SERVICES

Human Resource Planning and Development

- Maintains employee personnel files and processes all employee records
- Recruits qualified employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classification studies on employees

DOR Responsibilities

- Monitors and administers the employee pay plan
- Administers and coordinates employee benefits program
- Mediates employee relation matters
- Administers the Employee Performance Management System
- Promotes the quality improvement philosophies and initiatives throughout the agency to state government agencies and others
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the agency and the State Quality Network
- Monitors progress and tracks success of quality improvement teams
- Facilitates agency's strategic planning, annual business planning and performance measure processes
- Coordinates agency's recognition and mentoring program
- Develops new taxpayer seminars/education programs and coordinates on-going programs
- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel

Legislative and Financial Services

- Assists Governor, legislators and support groups
- Assists in determining fiscal impacts of proposed legislation
- Performs liaison work with the General Assembly
- Records revenue
- Reviews data and analyzes significant changes in revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors department budget
- Maintains department risk-management program
- Manages supply services
- Maintains department inventory of supplies and equipment
- Conducts procurement functions of department
- Maintains security of the building
- Coordinates employee parking permits

DOR Responsibilities

- Drafts and monitors legislation and regulations
- Prepares research studies on various tax issues
- Assists counties and municipalities with gross sales information for business license purposes, local option sales tax, capital project sales tax, transportation sales tax, school district sales tax and accommodations tax
- Assists the representative of the Tourism Expenditure Review Committee
- Monitors and assists in projection of revenue collections
- Assists the Department of Commerce with recruitment of industry to the state
- Prepares various monthly collection reports
- Prepares gasoline sales report for distribution of donor county account
- Performs function of taxpayer advocate
- Develops and prepares publications for the agency
- Maintains working relationships with the news media
- Handles all media contact, news releases and press conferences
- Publishes taxpayer education and informational publications
- Produces the annual report
- Serves as liaison to Board of Economic Advisors
- Prepares classifications of counties for purposes of various credits and incentives
- Handles Freedom of Information requests

OFFICE OPERATIONS

Revenue Operations

- Receives and processes all paper returns and payments submitted to the Department
- Manages incoming mail received by the Department
- Archives all documents received by the Department and administers the retention program
- Oversees the destruction of tax return documents after retention period has expired
- Responds to all requests for copies of returns by taxpayers and their representatives
- Researches records for subpoena requests

Tax Resolution and Services

- Conducts office reviews, corrects errors, issues assessment notices, reviews claims for refund, provides technical assistance to taxpayers and resolves taxpayer problems for most taxes administered by the Department
- Registers business taxpayers, issues exemption certificates, monitors and corrects Business Taxpayer Registration (BTR) database
- Coordinates the Department's administrative dissolution program with the Secretary of State for banks, savings and loan associations and corporations

DOR Responsibilities

- Administers all electronic return filing and payment programs within the Department
- Administers the withholding Job Development Credit program
- Administers the bad check processing program
- Administers CP2000 and RAR federal matching program
- Administers the general certificate of compliance program and the lottery compliance program
- Provides training for various taxpayer groups

Research and Review

- Administers all forms development, design and approval of vendor forms, etc. and responds to requests for copies of forms
- Provides training for various taxpayer groups
- Responds to taxpayers' and stakeholders' tax questions

GENERAL COUNSEL-LITIGATION

- Drafts final agency determinations for the director's approval.
- Represents the agency in federal and state courts on tax, regulatory, foreclosure, bankruptcy, and collection issues.
- Prosecutes criminal tax violators.
- Advises the public information director on freedom of information requests.
- Reviews contracts and advises administrators on contract matters.
- Reviews subpoena requests, and takes appropriate action to oppose those seeking information that cannot be released without a court order.

GENERAL COUNSEL-POLICY

- Prepares, recommends, and disseminates advisory opinions (revenue rulings, revenue procedures, and private letter rulings) and information letters
- Analyzes, recommends, and drafts revenue laws, and comments on proposed legislation
- Analyzes, recommends, and drafts regulations
- Provides informal (written and oral) technical advice and information to tax professionals, taxpayers, employees, and government officials
- Prepares publications to assist in educating Department employees, taxpayer representatives, and other agencies

DOR Responsibilities

INFORMATION RESOURCE MANAGEMENT

- Coordinates information technology direction for the agency, ensuring technology investments are driven by the primary agency goals and objectives
- Provides consultation to agency stakeholders on effective utilization of technology and deployment opportunities
- Researches, designs, implements and supports agency application systems including those supporting Tax Processing, Revenue Collection, Audit Case Management, Financial Reporting, Human Resources, Management Support and the South Carolina Business One-Stop
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security for, and disaster recovery plans of, software applications, databases, and supporting hardware & software in conjunction with the Office of CIO
- Designs, implements and supports the agency's computerized processing functions
- Administers the South Carolina Business One Stop Program.
- Supports computer audits as requested.
- Maintains voice and data networks in conjunction with the Office of CIO
- Produces statistical, financial and management reports
- Design, develop, and ensure production of all forms, including vendor forms
- Analyzes impact of new tax legislation on agency application systems and processes, and makes recommendations regarding revisions to the legislation
- Recommends improvements to the laws administered by the department
- Ensures a professionally trained staff of employees and provides counsel to agency on information technology training
- Maintains sound fiscal and personnel planning and management related to agency information technology investments
- Ensures a professionally trained staff of employees and provides counsel related to agency information technology investments
- Ensures the integrity of agency information technology investments through a responsible fiscal, personnel, and management program
- Continually improves the quality of services and products
- Participates in meetings and strategy sessions with other state, federal and local government agencies, regional and national associations, and vendors / contractors
- Provides guidance to foster compliance with revenue and regulatory laws

Taxes Administered by DOR

The following information includes excerpts from the Department of Revenue's Business Tax Guide. A copy of the complete publication can be found at www.sctax.org.

In South Carolina, most taxes are administered, collected and distributed through DOR. For other taxes, such as local property taxes, DOR is involved administratively in valuation and administration, but the taxes are assessed and collected at the local level.

Below, you'll find that the descriptions are organized by the major state taxes and then followed alphabetically by the other state level taxes administered by DOR. At the end is a discussion of the property tax assistance DOR provides to local governments.

Sales and Use Taxes

SALES AND USE TAX

| | |
|-----------------------------------|---|
| Enacted: | 1951 |
| Statute: | Title 12, Chapter 36 |
| Rate: | 6% plus local taxes |
| Distribution of Statewide 6% Tax: | 80% Education Finance Act; 20% Education Improvement Act of 5% Homestead Exemption 1% |
| FY 06-07 Collections: | \$2,609,151,501 |

Sales tax is imposed on the sale of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina or on which no sales tax has been paid.

The statewide sales and use tax rate is six percent. Counties may impose an additional one percent local option sales and use tax and one percent special local taxes if voters

in that county approve the tax.

Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

The sales tax also applies to the fair market value of tangible personal property previously purchased by the retailer at wholesale (for resale), but used by the retailer or any other person withdrawing tangible personal property to be used and consumed by them. In addition to applying to items one normally thinks of as tangible personal property - furniture, appliances, and clothing for their own use, the sales and use tax also applies to communications like local telephone services, cable television services, satellite programming services, faxing services and paging services, as well as laundry and dry-cleaning services, accommodations, and electricity.

A maximum sales tax of \$300 is imposed on the sale or lease of motor vehicles, boats, aircraft, motorcycles, trailers or semi-trailers pulled by a truck tractor, horse trailers, recreational vehicles and certain self-

propelled light construction equipment.

The \$300 maximum tax also applies to the sale of musical instruments and office equipment sold to religious organizations.

USE TAX

Anyone who buys tangible personal property from out-of-state and brings it into South Carolina is responsible for paying a use tax at the rate of six percent plus any applicable local taxes on the sales price. Businesses that make non-taxed purchases out of state, report and pay the use tax on their monthly sales and use tax return, State Sales and Use Tax Return, form ST-3. Individuals that make non-taxed purchases out of state should report and pay the use tax on their Individual Income Tax Return (SC 1040) or the UT-3 form (Use Tax).

If the amount of the sales or use tax paid in the other state is less than the amount of use tax imposed, the purchaser will pay the difference. The same rules for sales tax also apply to use tax.

ACCOMMODATIONS TAX

| | |
|-----------------------|-------------------|
| Enacted: | 1984 |
| Statute: | §12-36-920 |
| Rate: | 2% |
| Distribution: | Local Governments |
| FY 06-07 Collections: | \$32,629,205 |

The rental of transient accommodations is subject to a two percent accommodations tax in addition to the six percent sales tax (plus local taxes, if applicable).

CASUAL EXCISE TAX

| | |
|-----------------------|--|
| Enacted: | 1982 |
| Statute: | §§12-36-1710 to 12-36-1740 |
| Rate: | 6% |
| Distribution: | 80% General Fund; 20% Education Improvement Act |
| FY 06-07 Collections: | \$22,070,729 |

South Carolina imposes a casual excise tax at the rate of six percent for the issuance of every title or other proof of ownership for motor vehicles, motorcycles, boats, motors and airplanes transferred between individuals.

LOCAL SALES & USE TAX

| | |
|-----------------------|--|
| Enacted: | 1991 |
| Statute: | §§4-10-20 et. Seq. |
| Rate: | 1% |
| Distribution: | 71% Property Tax rollback; 29% Counties/Municipalities |
| FY 06-07 Collections: | \$254,825,528 |

Thirty counties in South Carolina impose an additional one percent local option sales and use tax.

LOCAL CAPITAL PROJECTS SALES TAX

| | |
|-----------------------|---|
| Enacted: | 1997 |
| Statute: | §§4-10-300 et. seq. |
| Rate: | 1% |
| Distribution: | 100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum |
| FY 06-07 Collections: | \$66,018,996 |

A one percent local capital projects sales and use tax may be adopted by referendum to fund capital projects such as roads, bridges, public facilities, recreation facilities, sewer, and water projects. The tax may be in addition to the local option sales tax but may not be imposed with any other local sales taxes.

LOCAL TRANSPORTATION SALES TAX

| | |
|-----------------------|---|
| Enacted: | 1995 |
| Statute: | §4-37-30 |
| Rate: | 1% |
| Distribution: | 100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum |
| FY 06-07 Collections: | \$51,044,735 |

A local sales and use tax may be adopted by a county for local transportation needs.

LOCAL SCHOOL DISTRICT SALES TAX

| | |
|-----------------------|---|
| Enacted: | 1994 |
| Statute: | Not Codified |
| Rate: | 1% |
| Distribution: | 100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum |
| FY 06-07 Collections: | \$53,107,538 |

The legislature has approved a local school

district tax to be voted upon in specific counties. The authorized counties with a local school district tax imposed consist of: Cherokee, Chesterfield, Clarendon, Darlington, Jasper, Lee and Lexington Counties. The tax is used for school construction and improvements.



Income Taxes

INDIVIDUAL INCOME TAX

| | |
|--------------------------|---------------------|
| Enacted: | 1927 |
| Statute: | Title 12, Chapter 6 |
| Rate: | 3% to 7% |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$347,490,746 |

South Carolina's income tax follows the federal income tax laws. South Carolina generally accepts the adjustments, exemptions and most deductions allowed on

your federal return.

Your federal taxable income is the starting point in determining your state income tax liability.

You may be required to file a South Carolina income tax return if you earn income in South Carolina and are required to file a federal return. Even if you are not required to file a federal return and you have taxes withheld from your wages, you should file a state income tax return in order to obtain a refund. For calendar year taxpayers, individual income tax returns are due on April 15 of each year. Taxpayers who file electronically may file and pay income taxes by May 1.

Estimated Individual Income Tax Payments

Declaration of estimated tax is the method you use to pay tax on income that is not subject to withholding. It would include income from self-employment, interest, dividends, alimony, rent, capital gains and prizes. You may also have to pay estimated tax if enough tax is not being withheld from your salary, pension or other income. Generally you should make estimated tax payments if your estimated tax liability will be \$100 or more. If your estimated tax liability will exceed \$100, you must pay in at least 90% of the tax to be shown on your current income tax return or 100% of the tax shown on your last year's income tax return, whichever is less.

The 100 percent rule is modified to be 110 percent of last year's tax liability for an individual with an adjusted gross income of more than \$150,000 as shown on the return for the preceding tax year. Estimated tax payments are due April 15, June 15, September 15 and January 15 for calendar year taxpayers.

JOB DEVELOPMENT CREDITS

| | |
|------------------------|-------------------------------|
| Enacted: | 1995 |
| Statute: | Title 12, Chapter 10 |
| Rate: | 2% - 5% of withholding |
| Distribution: | Credit to Qualified Taxpayers |
| FY 06-07 Credits Paid: | \$62,633,112 |

Employers who create at least 10 jobs and make capital investments in the state may apply to the Coordinating Council for Economic Development to receive a portion of their withholding dollars as a refundable credit pursuant to a Revitalization Agreement. Retraining credits may also be approved for certain employers. Credits are paid quarterly only after job creation and certification of investment. The amount of the credit varies depending upon the economic development status of the county where the jobs are created. The department administers the credit applications.

CORPORATE INCOME TAXES

| | |
|-----------------------|--------------------|
| Enacted: | 1927 |
| Statute: | §12-6-530 |
| Rate: | 5% |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$300,608,201 |

The tax rate on South Carolina net corporate income is five percent.

The starting point in determining South Carolina taxable income is the corporation's federal taxable income.

CORPORATE LICENSE FEE

| | |
|-----------------------|--|
| Enacted: | 1927 |
| Statute: | §12-20-10 to 12-20-175 |
| Rate: | \$1 per \$1,000 in capital stock and paid in surplus plus \$15 minimum \$25 annual license fee |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$65,161,042 |

For most corporations, the license fee rate is .001 of the corporation's capital stock and paid in surplus accounts (plus \$15). The minimum license fee is \$25. Refer to Title 12, Chapter 6 for more detailed information.

Other Taxes and Licenses Administered by DOR (Listed Alphabetically)

ADMISSIONS TAX

| | |
|-----------------------|--|
| Enacted: | 1923 |
| Statute: | §§12-21-2410 to 12-21-2575 |
| Rate: | 5% |
| Distribution: | Fishing Piers > DNR; Tourism Areas > half each to Coordinating Council and local governments; remaining goes to State General Fund |
| FY 06-07 Collections: | \$24,496,704 |

Admissions tax must be collected by all places of amusement when an admission price has been charged. The tax is five percent of the paid admissions. If you operate a place of amusement, you must obtain an admissions tax license. There is no charge for the license. You may also be required to obtain a retail sales tax license.

AIRCRAFT TAX

| | |
|-----------------------|--|
| Enacted: | 1976 |
| Statute: | §§12-37-2410 to 12-37-2490 |
| Rate: | Assessment based on average statewide millage rate |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$5,904,422 |

All airline companies operating in the state shall make an annual property tax return on or before the 15th day of April in each year for the preceding calendar or fiscal year of their flight equipment to the department. Each type and model of flight equipment shall be separately returned, valued and apportioned as herein provided.

ALCOHOLIC LIQUOR TAX AND LICENSE

| | |
|-----------------------|---|
| Enacted: | 1935 |
| Statute: | Title 61 Chapter 33 of Title 12 |
| Rate: | See Below |
| Distribution: | State General Fund; Local Option Permits distributed to local governments |
| FY 06-07 Collections: | \$58,364,768 |

The alcoholic liquor tax is imposed on all manufacturers, wholesalers and retailers of alcoholic liquors. Anyone selling alcoholic liquors must apply to the Department of Revenue for a license.

A \$200 filing fee must be submitted with the application.

The license fees are:

Manufacturer's License:
\$50,200 every two years

Wholesaler's License:
\$20,200 every two years

Retailer's License:
\$1,400 every two years

Business Mini-Bottle License:
\$1,700 every two years

Nonprofit Organization Mini-Bottle License:
\$1,700 every two years

Business/Nonprofit Organization Cooking License:
\$250 every two years

Sunday Local Option Permit:
\$200 per Sunday

OR
Sunday Local Option Permit:
\$3,050 for 52-week period

Registered Producer's Certificate of Registration:
\$400 every two years

Producer Representative's Certificate of Registration:

\$250 every two years
24-hour Mini-Bottle License for Nonprofit
Functions:
\$35 per day

24-hour Nonprofit Organization License to
Sell from Large Bottles:
\$35 per day

Manufacturers, wholesalers and retailers
must pay tax on alcoholic liquors as follows:

Excise Tax:

Per 8 ounces of alcohol
\$0.17

Per liter
\$0.71825

Standard case
(wholesalers)
\$1.81

Standard case
(payable by retailers to wholesalers)
\$2.99

Standard case
(additional tax paid by wholesalers)
\$0.56

Surtax 9%

BEER AND WINE TAX AND LICENSE

| | |
|-----------------------|---|
| Enacted: | 1933 |
| Statute: | Title 61 Chapter 21 of Title 12 |
| Rate: | See Below |
| Distribution: | State General Fund; Revenue for seven day permits to local governments |
| FY 06-07 Collections: | \$99,569,046 |

All wholesale distributors, retailers,
breweries and wineries doing business
within South Carolina are required to be
licensed by the Department of Revenue.
New businesses must pay a \$300 filing fee
with the license application in addition to
the appropriate license fees.

License Fees

Wholesalers
\$2,200 every two years

Retailers
\$600 every two years

Certificate of Registration for Breweries and
Wineries
\$400 every two years

Winery/Brewery Application
\$400 every two years

If a winery uses its own grapes and located
in South Carolina
\$400 every two years

Special Functions/Fair permits
\$10 daily up to 15 days

7-day beer and wine retail permits
\$2,200 every two years

7-day beer and wine retail permits for
businesses
\$700 every two years

Brew pubs
\$2,200 every two years

Temporary beer and wine permits
\$25 for up to 120 days

Wholesale distributors are required to pay
beer and wine tax, the tax rates are:

Beer per Ounce
\$0.006

Wine U.S. Sized Containers:
Per 8 oz. up to 1 gallon
\$0.06

Per gallon
\$0.90

Additional tax per 8 oz.
\$0.012

Additional tax per gallon
\$0.18

Wine Metric Sized Containers:
Per liter
\$.02535

Additional tax per liter
\$0.05

BANK TAX

| | |
|-----------------------|------------------------------|
| Enacted: | 1937 |
| Statute: | §§12-11-10 to 12-11-60 |
| Rate: | 4.5% of entire net income |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$25,569,805 |

All banks engaged in business in South Carolina are required to register and pay the annual bank tax. The tax is 4.5 percent of SC net income. Banks are required to make estimated tax payments as required for corporations. Estimated payments are not required for taxpayers whose estimated tax is less than \$100.

BINGO TAX

| | |
|-----------------------|--|
| Enacted: | 1982 |
| Statute: | §§12-21-3910 to 12-21-4295 |
| Rate: | \$0.10 \$0.04 (Class C) \$0.05 (Class F) |
| Distribution: | See Below |
| FY 06-07 Collections: | \$3,268,419 |

Nonprofit groups organized for fraternal, religious or charitable purposes which have been certified as tax exempt by the Internal Revenue Service and domiciled in South Carolina for at least three years may conduct

bingo in South Carolina.

Type of License (One Time Fee)

| | |
|----------|---------------------------|
| Class AA | \$4,000 |
| Class B | \$1,000 |
| Class C | No Cost |
| Class D | \$100 (10 days or less) |
| Class D | \$200 (more than 10 days) |
| Class E | \$500 |
| Class F | \$100 |

Class AA and B organizations must designate a promoter, who must be licensed. If a Class C organization hires a promoter, that promoter must also be licensed. The promoter's license is \$1,000 annually. Each organization licensed to operate bingo must file quarterly financial reports and a list of bingo winners of \$1,000 or more.

At least fifty percent of the gross proceeds from the sale of bingo cards taken in by a bingo operation during a single session must be returned to the players in the form of prizes.

In February 2004, the General Assembly passed legislation which allows bingo to be played on electronic devices, in addition to the traditional bingo dabbed on paper.

The S.C. Bingo Law requires the Department of Revenue to make specific allocations of revenue collected from Bingo to other state agencies.

Disbursement of revenues from bingo §12-21-4200 are as follows:

- The first \$948,000 must be deposited monthly in twelve equal amounts into "Division on Aging Senior Citizen Centers Permanent Improvement Fund."
- 7.05 percent to be deposited into an account for the Division on Aging, Office of the Governor. This amount must be allocated to each county for distribution in home community services for elderly as follows:

a. 50 percent of funds divided equally among the forty-six counties.

b. The remaining 50 percent must be divided based on percentage of the county's population age sixty and above in relation to the total state population using the latest report of the U.S. Bureau of the Census.

- 20.08 percent to be deposited in a separate fund for Parks & Recreation Development Fund.
- 72.15 percent deposited with the Treasurer's Office into the General Fund. The first \$131,000 of these funds must be transferred to the Commission on Minority Affairs.

BUSINESS LICENSE TAX ON TOBACCO

| | |
|-----------------------|--|
| Enacted: | 1923 |
| Statute: | §§12-21-610 to 12-21-810 |
| Rate: | \$0.07/pack of 20; 5% of manufacturer's price for all other tobacco products |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$31,629,348 |

The business license tax applies to all tobacco products sold in South Carolina. All persons selling, purchasing, distributing or importing tobacco products in South Carolina are required to pay the business license tax. The tax is paid only once. If tobacco products are purchased from a licensed distributor, then the retailer would owe no tax.

The tax rates on tobacco products are:

- Cigarettes: 3.5 mills/cigarette (7 cents/pack of 20)
- All other tobacco products: 5 percent of the manufacturer's price

Every person first receiving untaxed cigarettes for sale or distribution in South Carolina must file a monthly report and remit the cigarette tax. A discount for timely filing cigarette returns and paying the tax due is 3.5 percent of the tax due.

PRIVATE CARLINES PROPERTY TAX

| | |
|-----------------------|--|
| Enacted: | 1976 |
| Statute: | §§12-37-2110 to 12-37-2190 |
| Rate: | 9.5% of FMV times statewide average millage rate |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$2,917,749 |

Every person whose private cars are operated upon the railroads in this State at any time during a calendar year shall file with the department on or before April 15 a report setting forth specifically the information prescribed by the department to enable it to make the assessment.

COIN-OPERATED DEVICES

| | |
|-----------------------|---|
| Enacted: | 1939 |
| Statute: | Title 12, Chapter 22 Section 12-21-2720 |
| Rate: | See Below |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$1,146,710 |

If you manufacture, distribute, or own coin-operated devices or machines, you must pay the coin-operated device tax. If you own coin-operated machines, you must obtain an owner/operator's license.

The owner/operator's license fee is equivalent to the highest fee for any machines owned or operated. Only one owner/operator's license is required no matter how many machines may be owned or operated. The owner/operator's license is renewable on June 1 and expires May 31 two years later.

The owner/operator's license tax is:

- Type 1 machines: \$50
- Type 2 machines: \$200
- Type 3 machines: \$2,000
- Billiard and other tables: \$2,000

The license on each machine is renewable on June 1 and expires May 31 two years later. The tax rates are:

- Type 1 (Juke boxes, kiddy rides): \$50
- Type 2 (Video games without free play feature; crane machines; pinball games with free play feature, non-payout pin table type): \$200
- Type 3 (Video games; in-line pin games of non-payout type with free play feature): \$4,000
- Billiard, pocket billiard, foosball

table, bowling tables or skeeball tables operated for profit: \$50

(NOTE: These machines are not required to be coin-operated to be subject to the tax.) A seasonal license valid from April 1 to September 30 is available at one-fourth the biennial license tax. This license is nonrefundable. Counties and municipalities may also levy a license tax on coin-operated devices.

CONTROLLED SUBSTANCE TAX

| | |
|-----------------------|----------------------------|
| Enacted: | 1993 |
| Statute: | §§12-21-5010 to 12-21-6050 |
| Rate: | See Below |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$31,847 |

No dealer may possess any marijuana or controlled substance upon which a tax is imposed unless the tax has been paid on the marijuana or other controlled substance as evidenced by a stamp or other official indicia.

The department has adopted a uniform system of providing, affixing, and displaying official stamps, official labels, or other official indicia for marijuana and controlled substances on which a tax is imposed.

A tax is imposed on marijuana and controlled substances at the following rates:

- On each gram of marijuana, or portion of a gram, \$3.50;
- On each gram of controlled substance, or portion of a gram, \$200;
- On each fifty dosage units of a controlled substance that is not sold by weight, or portion of fifty dosage units, \$2,000.

DEED RECORDING FEE

| | |
|-----------------------|--|
| Enacted: | 1923 |
| Statute: | §§12-24-10 to 12-24-150 |
| Rate: | See Below |
| Distribution: | \$1 — State General Fund \$0.10 — Heritage Land Trust \$0.20 — SC Housing Trust Fund \$0.55 — County General Fund |
| FY 06-07 Collections: | \$99,354,830 |

The County Clerk of Court or Register of Deeds imposes a recording fee when any lands, tenements or other realty is transferred to another person. The fee is \$1.85 for each \$500 of the realty's value. The value is the consideration paid or to be paid in money or money's worth for the realty.

DRY CLEANING FACILITY REGISTRATION FEES AND SURCHARGES

| | |
|-----------------------|---|
| Enacted: | 1995 |
| Statute: | §§44-56-410 to 44-56-495 |
| Rate: | See Below |
| Distribution: | Special fund for environmental cleanup from dry cleaning operations |
| FY 06-07 Collections: | \$1,637,224 |

Owners of dry-cleaning facilities must pay registration fees for each of their "wet-site" locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year and are computed as follows:

Number of Employees Registration Fee

| | |
|-------------|---------|
| 1-4: | \$750 |
| 5-10: | \$1,500 |
| 11 or more: | \$2,250 |

Fees may be paid on an annual or quarterly basis. An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state Perchloroethylene (tetrachloroethylene) and Stoddard (petroleum) solvent.

A person importing or producing one of these solvents must register with the Department of Revenue for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on Perchloroethylene and \$2 a gallon on Stoddard solvent.

ELECTRIC POWER TAX

| | |
|-----------------------|-------------------------|
| Enacted: | 1931 |
| Statute: | §§12-23-10 to 12-23-130 |
| Rate: | \$0.0005 |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$14,145,254 |

Every person who sells electric power for resale and every public utility and cooperative that sells electric power to the consumer must pay an electric power tax. The tax does not apply to electric power purchased from vendors previously taxed under the statute. The tax is 5/10 of one mill (.0005) upon each kilowatt-hour of electric power sold.

EMERGENCY SERVICES—911—USER FEE

| | |
|-----------------------|--|
| Enacted: | 1931 |
| Statute: | Chapter 47 of Title 23 |
| Rate: | See Below |
| Distribution: | 39.8% - used for operating 911 system 58.2% - used for maintaining system 2% - independent auditor |
| FY 06-07 Collections: | \$17,690,706 |

Every local telephone subscriber served by a 911 system is liable for the 911 charge imposed. The maximum 911 charges that a subscriber may be billed for an individual local exchange access facility must be in accordance with the following scale:

- Tier I - 1,000 to 40,999 access lines - \$1.50 for start-up costs, \$1.00 for on-going costs.
- Tier II - 41,000 to 99,999 access lines - \$1.00 for start-up costs, \$0.60 for on-going costs.
- Tier III - more than 100,000 access lines - \$0.75 for start-up costs, \$0.50 for on-going costs.

Start-up includes a combination of recurring and nonrecurring costs and up to a maximum of fifty local exchange lines.

FOREST RENEWAL & FOREST PRODUCT ASSESSMENT TAXES

| | |
|-----------------------|--|
| Enacted: | 1922 |
| Statute: | §§48-28-10 to 48-28-100 and §§48-30-10 to 48-30-80 |
| Rate: | See Below |
| Distribution: | Forest Renewal Fund |
| FY 06-07 Collections: | \$833,198 |

The forest renewal tax is assessed on all primary forest products harvested from South Carolina and is paid by the processor

of primary forest products. The tax is paid quarterly on the 25th of the month following the end of the quarter. Processors are required to maintain product records for three fiscal years.

The tax rates are:

- Softwood products measured in board ft.
\$0.50 per 1,000-board ft.
- Softwood products measured in cords
\$0.25 cents per cord
- Hardwood products measured in board ft.
\$0.25 per 1,000-board ft.
- Hardwood products measured in cords
\$0.07 cents per cord

INDIGENT HEALTH CARE— HOSPITAL TAX

| | |
|-----------------------|---|
| Enacted: | 1989 |
| Statute: | §§12-23-810 to 12-23-840 |
| Rate: | Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide |
| Distribution: | Medical Expansion Fund |
| FY 06-07 Collections: | \$364,929,391 |

The Indigent Care Fund was established to assist citizens who cannot afford to pay for hospital care because of inadequate financial resources or catastrophic medical expenses.

LOW-LEVEL RADIOACTIVE WASTE TAX

| | |
|-----------------------|--|
| Enacted: | 1983 |
| Statute: | Title 46, Chapter 48 |
| Rate: | \$235 |
| Distribution: | First \$2 million - Barnwell County Balance—Nuclear Waste Disposal Receipts Distribution Fund |
| FY 06-07 Collections: | \$12,640,047 |

A tax is levied on the disposal of low-level radioactive waste at the facility in Barnwell County for long-term disposal. The tax is \$235 per cubic foot of low-level radioactive waste disposed of into the State of South Carolina.

MOTOR FUEL USER FEE

| | |
|-----------------------|--|
| Enacted: | 1922 |
| Statute: | §§12-28-110 to 12-28-2930 |
| Rate: | \$0.1675/gallon |
| Distribution: | \$0.16 — Department of Transportation \$0.005 — Environmental Impact Fee \$0.0025 — Petroleum Inspection Fee |
| FY 06-07 Collections: | \$533,292,799 |

A motor fuel user fee of 16 cents per gallon is imposed upon all gasoline used or consumed in this state and upon all diesel fuel used or consumed in this state in producing or generating power for propelling motor vehicles. All suppliers and importers doing business in South Carolina are responsible for collecting the tax and reporting and remitting it to the Department of Revenue.

Terminal suppliers, permissive suppliers, terminal operators, exporters, transporters, importers and tank-wagon operators are required to obtain a license before operating and paying applicable fees.

RETAIL LICENSE FEE

| | |
|-----------------------|-------------------------------------|
| Enacted: | 1951 |
| Statute: | §12-36-510 |
| Rate: | \$20 or \$50 at time of application |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$887,999 |

Before engaging in business in South Carolina every retailer shall obtain a retail license for each permanent branch, establishment, or agency and pay a license tax of fifty dollars for each retail license at the time of application. Every artist and craftsman selling at arts and crafts shows and festivals products they have created or assembled, shall obtain a retail license and pay a license tax of \$20 at the time of application. This license may be used only for one location at a time.

Every retailer operating a transient or temporary business within this state shall obtain a retail license and pay a license tax of fifty dollars at the time of application. This license may be used only for one location at a time.

SAVINGS AND LOAN TAXES

| | |
|-----------------------|-------------------------|
| Enacted: | 1957 |
| Statute: | §§12-13-10 to 12-13-100 |
| Rate: | 6% of net income |
| Distribution: | State General Fund |
| FY 06-07 Collections: | \$2,985,050 |

Every association located or doing business within this state shall pay an income tax measured by its net income from all sources, except for income from municipal, state, or federal bonds or securities exempted by law from the tax, including interest earned on deposits at the Federal Home Loan Bank of Atlanta, or its successors, for those savings and loan associations which meet the qualified thrift lender test set forth in the Financial Institutions Reform, Recovery and Enforcement Act of 1989. The tax is six percent of the net income.

This income tax is in lieu of other taxes on such associations, except use taxes, deed recording fees and taxes on real property.

SOLID WASTE EXCISE TAX

| | |
|-----------------------|--|
| Enacted: | 1991 |
| Statute: | §§44-96-120 to 44-96-235 |
| Rate: | \$0.08 / gallon oil \$2.00 / tire \$2.00/ battery \$2.00 / white good |
| Distribution: | Solid Waste Management Fund (to local governments) |
| FY 06-07 Collections: | \$9,474,970 |

Retailers of tires and batteries and wholesalers of appliances and motor oil are required to report and pay the solid waste excise tax on the sale of these items. The tax is \$2 per tire, battery and appliance sold and eight cents for each gallon of motor oil sold.

TELEPHONE SERVICE TAX (900/976)

| | |
|-------------------------|--------------------|
| Enacted: | 1997 |
| Statute: | §12-36-2645 |
| Rate: | 10% |
| Distribution: | State General Fund |
| Recommended Deleting | |

A sales and use tax on the gross proceeds accruing or proceeding from the business of providing 900/976 telephone service except

that the applicable rate of the tax is 10 percent.

Local Government Property Tax Assistance

Property taxes are generally assessed and collected by local governments, but the Department of Revenue assesses and collects some property taxes and oversees all property tax assessments to ensure equitable and uniform assessment throughout the state. Real property is subject to property taxes. Personal property used in business and certain personal property used for personal purposes such as motor vehicles, boats and airplanes are subject to property taxes. Businesses must report business personal property to the Department of Revenue. There is no state or local tax on intangible personal property or inventories.

Each class of property is assessed at a ratio unique to that type of property. The assessment ratio is applied to the market value of the property to determine the assessed value of the property. Each county, municipality or other taxing entity then applies its millage rate to the assessed value to determine the tax due. A mill is a unit of monetary value, equal to one-tenth of a cent, or one-thousandth of a dollar (.001).

For example, if the millage rate is 200 mills and the assessed value of the property is \$1,000, the tax on that property is \$200.

Real and personal property of manufacturers, utilities, railroads, carlines and airlines and business personal property of merchants is assessed by the Department of Revenue. The county assessor assesses all other real property.

The county auditor assesses all other personal property.

The following assessment ratios are applied to the value of the property to determine the assessed value for purposes of taxation:

Manufacturing Property
10.5% of FMV

Utility Property
10.5% of FMV

Railroads, Private Carlines, Airlines & Pipelines
9.5% of FMV

Primary Residences
4.0% of FMV

Agricultural Property (privately owned)
4.0% of use value

Agricultural Property (corporate owned)
6.0% of use value

Other real estate
6.0% of FMV

Personal property
10.5% of income tax depreciated value. (Scheduled to be reduced by 0.75% per year starting in 2002, to a level of 6% by 2007.)

BUSINESS PERSONAL PROPERTY

| | |
|--------------------------|-------------------|
| Enacted: | 1962 |
| Statute: | §12-37-710 |
| Rate: | Local Millage |
| Collection/Distribution: | Local Governments |
| FY 06-07 Collections: | (Local) |

All businesses assessed by the Department of Revenue are required to file an annual business personal property tax return with the department. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation.

MOTOR CARRIER PROPERTY TAX

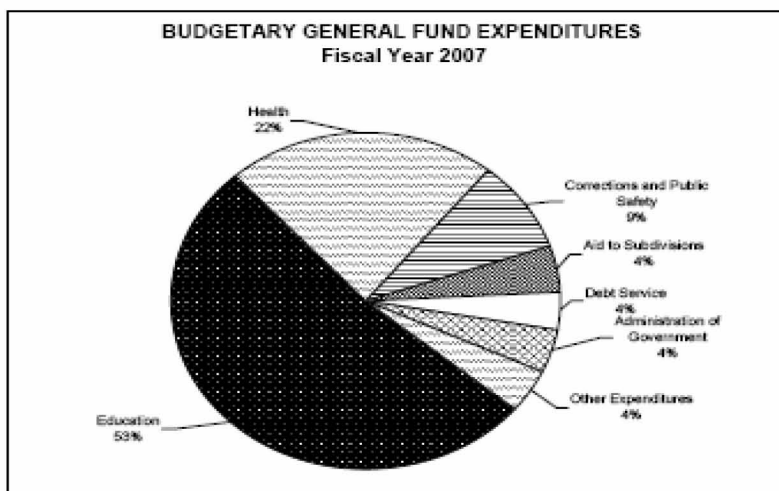
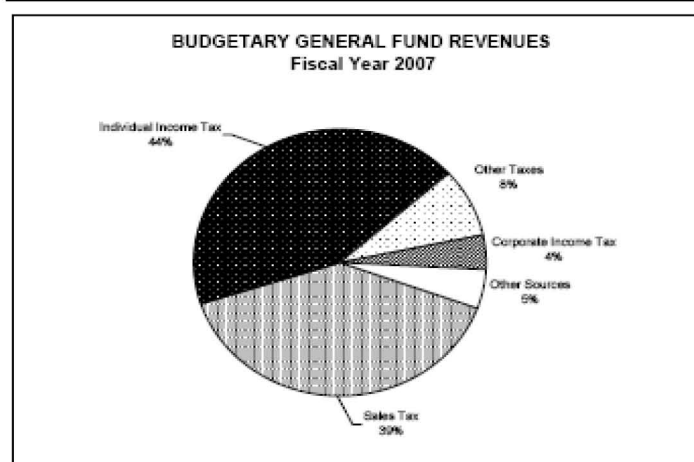
| | |
|-----------------------|---------------------------|
| Enacted: | 1997 |
| Statute: | §12-37-2810 to 12-37-2880 |
| Rate: | Average statewide millage |
| Distribution: | Local Governments |
| FY 06-07 Collections: | \$15,127,400 |

Motor carriers must file an annual property tax return with the Department of Revenue no later than June 30 for the preceding calendar year and remit one-half of the tax due or the entire tax due as stated on the return.

South Carolina General Fund Revenues and Expenditures FY 2006-2007

According to the Comptroller General of the State of South Carolina, General Fund Collections totaled \$7,124,792,158 for fiscal year 2006-2007. The Department of Revenue (DOR) collected 94% of this amount. The following charts depict the sources of General Fund Revenues and the services that the dollars were spent on. **Source: State of South Carolina Comptroller General's Office-Press Release**

State of South Carolina



South Carolina Department of Revenue Fiscal Year Revenue Collections by Type

| REVENUE SOURCE | FY 2005-06 | FY 2006-07 | DIFFERENCE | CHANGE |
|---------------------------------------|------------------------|------------------------|----------------------|---------------|
| SALES AND USE TAX | \$2,499,314,274 | \$2,602,990,395 | \$103,676,122 | 4.15% |
| CASUAL EXCISE TAX | \$21,829,314 | \$22,071,992 | \$242,678 | 1.11% |
| INDIVIDUAL INCOME TAX | \$2,609,781,164 | \$2,892,631,017 | \$282,849,853 | 10.84% |
| CORPORATION INCOME TAX | \$257,876,476 | \$261,713,879 | \$3,837,403 | 1.49% |
| SUBTOTAL-GENERAL FUND REVENUES | \$5,388,801,228 | \$5,779,407,283 | \$390,606,055 | 7.25% |
| ABL FOOD MANUFACTURERS LICENSE | \$0 | \$0 | \$0 | 0.00% |
| ADMISSIONS | \$28,262,468 | \$29,626,110 | \$1,363,642 | 4.82% |
| AIRCRAFT TAX | \$4,580,111 | \$5,904,422 | \$1,324,311 | 28.91% |
| ALCOHOLIC LIQUORS TAX | \$58,117,446 | \$60,954,689 | \$2,837,243 | 4.88% |
| BANK TAX | \$28,221,578 | \$25,569,805 | (\$2,651,773) | -9.40% |
| BEER AND WINE TAX | \$97,458,580 | \$99,694,828 | \$2,236,249 | 2.29% |
| BINGO TAX | \$4,201,106 | \$3,387,900 | (\$813,206) | -19.36% |
| BUSINESS LICENSE TAX | \$32,020,932 | \$31,629,348 | (\$391,584) | -1.22% |
| COIN OPERATED DEVICES TAX | \$1,179,663 | \$1,146,711 | (\$32,952) | -2.79% |
| CONTROLLED SUBSTANCE TAX | \$9,930 | \$31,847 | \$21,917 | 220.72% |
| CORPORATION LICENSE TAX | \$72,467,145 | \$65,161,042 | (\$7,306,103) | -10.08% |
| DEPT REVENUE-U PROP D&I/RENT CAR | \$1,709,223 | \$3,566,560 | \$1,857,337 | 108.67% |
| DOCUMENTARY STAMP TAX | \$63,465,577 | \$57,320,094 | (\$6,145,482) | -9.68% |
| ELECTRIC POWER TAX | \$27,003,796 | \$28,145,254 | \$1,141,458 | 4.23% |
| ESTATE TAX | \$3,236,969 | \$1,542,120 | (\$1,694,850) | -52.36% |
| PETROLEUM INSPECTION FEE | \$8,673,188 | \$9,018,624 | \$345,436 | 3.98% |
| PRIVATE CAR LINES TAX | \$3,374,612 | \$2,917,749 | (\$456,863) | -13.54% |
| RETAILER'S LICENSE TAX | \$839,132 | \$887,999 | \$48,867 | 5.82% |
| SAVINGS AND LOAN ASSOC TAX | \$3,419,616 | \$2,985,050 | (\$434,566) | -12.71% |
| WINE SHIPPERS LICENSE | \$16,000 | \$91,298 | \$75,298 | 470.61% |
| SUBTOTAL-ALL OTHER REVENUES | \$438,257,072 | \$429,581,451 | (\$8,675,621) | -1.98% |
| GENERAL FUND REVENUES | \$5,827,058,300 | \$6,208,988,734 | \$381,930,434 | 6.55% |

| REVENUE SOURCE | FM 13 | FM 13 | DIFFERENCE | CHANGE |
|------------------------------------|------------------------|------------------------|----------------------|---------------|
| ACCOMMODATIONS TAX - COUNTIES | \$40,355,781 | \$42,751,190 | \$2,395,408 | 5.94% |
| ADMISSIONS TAX - COUNTIES | \$1,438,395 | \$1,480,805 | \$42,410 | 2.95% |
| ADMISSIONS TAX - WILDLIFE RES | \$37,048.13 | \$33,343 | (\$3,705) | -10.00% |
| ADMISSIONS TAX - DEPT. OF COMMERCE | \$1,438,396 | \$1,488,947 | \$50,552 | 3.51% |
| ALCOHOL BEVERAGE LIC. - LOCAL GOV. | \$507,591 | \$472,081 | (\$35,509) | -7.00% |
| BINGO TAX - DIVISION ON AGING | \$1,289,569 | \$1,336,916 | \$47,348 | 3.67% |
| BINGO TAX - PRT | \$1,240,364 | \$1,146,878 | (\$93,486) | -7.54% |
| BINGO TAX - CHARITIES | \$2,215,252 | \$2,121,982 | (\$93,270) | -4.21% |
| CASUAL EXCISE EXPEND.- WILDLIFE | \$93,676 | \$86,941 | (\$6,735) | -7.19% |
| CATAWBA TRIBAL SALES | (\$13,577) | \$16,980 | \$30,557 | 225.07% |
| COMMERCIAL NUCLEAR WASTE | (\$24,805,805) | \$12,640,047 | \$37,445,852 | 150.96% |
| DOCUMENTARY-HERT.LAND TR./ST.HOU. | \$46,541,423 | \$42,034,736 | (\$4,506,687) | -9.68% |
| DRYCLEANING FACILITY FEES | \$1,620,988 | \$1,637,224 | \$16,237 | 1.00% |
| EDUCATION IMPROVEMENT FUND | \$656,923,733 | \$628,259,295 | (\$28,664,078) | -4.36% |
| ENVIRONMENTAL IMPACT FEE - DHEC | \$17,497,181 | \$18,088,278 | \$591,097 | 3.38% |
| ESTATE TAX - PROBATE JUDGES | \$47,232 | \$9,221 | (\$38,010) | -80.48% |
| FOREST RENEWAL TAX - FORESTRY COMM | \$866,851 | \$833,198 | (\$33,652) | -3.88% |
| GASOLINE - HIGHWAY/WILDLIFE | \$517,092,481 | \$553,292,799 | \$16,200,318 | 3.13% |
| INDIGENT CARE FUND | \$51,685,957 | \$364,929,391 | \$313,243,435 | 606.05% |
| LOCAL OPTION SALES TAX | \$390,189,437 | \$425,780,288 | \$35,590,852 | 9.12% |
| MOTOR CARRIER PROPERTY TAX | \$17,266,470 | \$15,127,400 | (\$2,139,070) | -12.39% |
| PUBLIC UTILITY ASSESSMENTS | \$10,193,971 | \$10,460,168 | \$266,197 | 2.61% |
| SALES TAX-AVIATION-COMMERCE | \$942,983 | \$1,488,701 | \$545,718 | 57.87% |
| SOLID WASTE MANAGEMENT TAX | \$9,250,037 | \$9,474,970 | \$224,933 | 2.43% |
| CHARLESTON RE-DEV.AUTH. | \$4,670,588 | \$4,687,558 | \$16,970 | 0.36% |
| 911 ACCESS | \$17,215,409 | \$17,690,706 | \$475,297 | 2.76% |
| SLED INSPECTION FEES | \$2,402,533 | \$2,644,202 | \$241,669 | 10.06% |
| STATE RURAL INFRASTRUCTURE FUND | \$11,826,960 | \$13,647,317 | \$1,820,357 | 15.39% |
| PROPERTY TAX RELIEF - INCOME | \$474,242,900 | \$465,560,326 | (\$8,682,574) | -1.83% |
| PROPERTY TAX RELIEF - CORP | \$32,038,091 | \$39,084,308 | \$7,046,289 | 21.99% |
| ALLOCATED FUNDS | \$2,286,311,479 | \$2,658,306,199 | \$371,994,720 | 16.27% |
| TOTAL REVENUE COLLECTIONS | \$8,113,356,202 | \$8,867,382,844 | \$754,026,642 | 9.29% |
| REFUNDS: | | | | |
| INDIVIDUAL INCOME REFUNDS | \$1,111,314,565 | \$1,187,092,935 | \$75,778,370 | 6.82% |
| CORPORATION INCOME REFUNDS | \$33,145,969 | \$46,003,928 | \$12,857,959 | 38.79% |

| STATE INDIVIDUAL INCOME TAXES | | | | | | | | | |
|--|--|------------|----------|---------------------|---------------|---------------------|------------|------------|------------|
| (Tax rates for tax year 2007 -- as of January 1, 2007) | | | | | | | | | |
| | TAX RATE RANGE | | Number | INCOME BRACKETS | | PERSONAL EXEMPTIONS | | | FEDERAL |
| | Low | High | of | Lowest | Highest | Single | Married | Dependents | INCOME TAX |
| | | | Brackets | | | | | | DEDUCTIBLE |
| ALABAMA | 2.0 | - 5.0 | 3 | 500 (b) | - 3,000 (b) | 1,500 | 3,000 | 300 | * |
| ALASKA | No State Income Tax | | | | | | | | |
| ARIZONA | 2.59 | - 4.57 | 5 | 10,000 (b) | - 150,000 (b) | 2,100 | 4,200 | 2,300 | |
| ARKANSAS (a) | 1.0 | - 7.0 (e) | 6 | 3,599 | - 30,100 | 22 (c) | 44 (c) | 22 (c) | |
| CALIFORNIA (a) | 1.0 | - 9.3 (w) | 6 | 6,622 (b) | - 43,468 (b) | 91 (c) | 182 (c) | 285 (c) | |
| COLORADO | 4.63 | | 1 | -----Flat rate----- | | -----None----- | | | |
| CONNECTICUT | 3.0 | - 5.0 | 2 | 10,000 (b) | - 10,000 (b) | 12,750 (f) | 24,500 (f) | 0 | |
| DELAWARE | 2.2 | - 5.95 | 6 | 5,000 | - 60,000 | 110 (c) | 220 (c) | 110 (c) | |
| FLORIDA | No State Income Tax | | | | | | | | |
| GEORGIA | 1.0 | - 6.0 | 6 | 750 (g) | - 7,000 (g) | 2,700 | 5,400 | 3,000 | |
| HAWAII | 1.4 | - 8.25 | 9 | 2,400 (b) | - 48,000 (b) | 1,040 | 2,080 | 1,040 | |
| IDAHO (a) | 1.6 | - 7.8 | 8 | 1,198 (h) | - 23,964 (h) | 3,400 (d) | 6,800 (d) | 3,400 (d) | |
| ILLINOIS | 3.0 | | 1 | -----Flat rate----- | | 2,000 | 4,000 | 2,000 | |
| INDIANA | 3.4 | | 1 | -----Flat rate----- | | 1,000 | 2,000 | 1,000 | |
| IOWA (a) | 0.36 | - 8.98 | 9 | 1,343 | - 60,436 | 40 (c) | 80 (c) | 40 (c) | * |
| KANSAS | 3.5 | - 6.45 | 3 | 15,000 (b) | - 30,000 (b) | 2,250 | 4,500 | 2,250 | |
| KENTUCKY | 2.0 | - 6.0 | 6 | 3,000 | - 75,000 | 20 (c) | 40 (c) | 20 (c) | |
| LOUISIANA | 2.0 | - 6.0 | 3 | 12,500 (b) | - 25,000 (b) | 4,500 (i) | 9,000 (i) | 1,000 (i) | * |
| MAINE (a) | 2.0 | - 8.5 | 4 | 4,550 (b) | - 18,250 (b) | 2,850 | 5,700 | 2,850 | |
| MARYLAND | 2.0 | - 4.75 | 4 | 1,000 | - 3,000 | 2,400 | 4,800 | 2,400 | |
| MASSACHUSETTS (a) | 5.3 | | 1 | -----Flat rate----- | | 4,125 | 8,250 | 1,000 | |
| MICHIGAN (a) | 3.9 | | 1 | -----Flat rate----- | | 3,300 | 6,600 | 3,300 | |
| MINNESOTA (a) | 5.35 | - 7.85 | 3 | 21,310 (j) | - 69,991 (j) | 3,400 (d) | 6,800 (d) | 3,400 (d) | |
| MISSISSIPPI | 3.0 | - 5.0 | 3 | 5,000 | - 10,000 | 6,000 | 12,000 | 1,500 | |
| MISSOURI | 1.5 | - 6.0 | 10 | 1,000 | - 9,000 | 2,100 | 4,200 | 1,200 | * (r) |
| MONTANA (a) | 1.0 | - 6.9 | 7 | 2,300 | - 14,500 | 1,980 | 3,960 | 1,980 | * (r) |
| NEBRASKA (a) | 2.56 | - 6.84 | 4 | 2,400 (k) | - 27,001 (k) | 106 (c) | 212 (c) | 106 (c) | |
| NEVADA | No State Income Tax | | | | | | | | |
| NEW HAMPSHIRE | State Income Tax is Limited to Dividends and Interest Income Only. | | | | | | | | |
| NEW JERSEY | 1.4 | - 8.97 | 6 | 20,000 (l) | - 500,000 (l) | 1,000 | 2,000 | 1,500 | |
| NEW MEXICO | 1.7 | - 5.3 | 4 | 5,500 (m) | - 16,000 (m) | 3,400 (d) | 6,800 (d) | 3,400 (d) | |
| NEW YORK | 4.0 | - 6.85 | 5 | 8,000 (b) | - 20,000 (b) | 0 | 0 | 1,000 | |
| NORTH CAROLINA (n) | 6.0 | - 8.0 | 4 | 12,750 (n) | - 120,000 (n) | 3,400 (d) | 6,800 (d) | 3,400 (d) | |
| NORTH DAKOTA (a) | 2.1 | - 5.54 (o) | 5 | 30,650 (o) | - 336,550 (o) | 3,400 (d) | 6,800 (d) | 3,400 (d) | |
| OHIO (a) | 0.649 | - 6.555 | 9 | 5,000 | - 200,000 | 1,400 (p) | 2,800 (p) | 1,400 (p) | |
| OKLAHOMA | 0.5 | - 5.65 (q) | 7 | 1,000 (b) | - 10,000 (b) | 1,000 | 2,000 | 1,000 | * (q) |
| OREGON (a) | 5.0 | - 9.0 | 3 | 2,750 (b) | - 6,851 (b) | 159 (c) | 318 (c) | 159 (c) | * (r) |
| PENNSYLVANIA | 3.07 | | 1 | -----Flat rate----- | | -----None----- | | | |
| RHODE ISLAND | 25.0% Federal tax rates (s) | | | | | | | | |
| SOUTH CAROLINA (a) | 2.5 | - 7.0 | 6 | 2,570 | - 12,850 | 3,400 (d) | 6,800 (d) | 3,400 (d) | |
| SOUTH DAKOTA | No State Income Tax | | | | | | | | |
| TENNESSEE | State Income Tax is Limited to Dividends and Interest Income Only. | | | | | | | | |
| TEXAS | No State Income Tax | | | | | | | | |
| UTAH (a) | 2.30 | - 6.98 (t) | 6 | 1,000 (b) | - 5,501 (b) | 2,550 (d) | 5,100 (d) | 2,550 (d) | * (t) |
| VERMONT (a) | 3.6 | - 9.5 | 5 | 30,650 (u) | - 336,551 (u) | 3,400 (d) | 6,800 (d) | 3,400 (d) | |
| VIRGINIA | 2.0 | - 5.75 | 4 | 3,000 | - 17,000 | 900 | 1,800 | 900 | |
| WASHINGTON | No State Income Tax | | | | | | | | |
| WEST VIRGINIA | 3.0 | - 6.5 | 5 | 10,000 | - 60,000 | 2,000 | 4,000 | 2,000 | |
| WISCONSIN (a) | 4.6 | - 6.75 | 4 | 9,160 (v) | - 137,411 (v) | 700 | 1,400 | 700 | |
| WYOMING | No State Income Tax | | | | | | | | |
| DIST. OF COLUMBIA | 4.5 | - 8.7 | 3 | 10,000 | - 40,000 | 2,400 | 4,800 | 2,400 | |

STATE INDIVIDUAL INCOME TAXES (footnotes)

STATE INDIVIDUAL INCOME TAXES (footnotes)

Source: The Federation of Tax Administrators from various sources.

- (a) 17 states have statutory provision for automatic adjustment of tax brackets, personal exemption or Standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$56,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$31,150 to over \$123,751. A 6.4% AMT rate is also applicable.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$50,001.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$51,200 to \$336,551. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (p) Plus an additional \$20 per exemption tax credit.
- (q) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
- (t) One half of the federal income taxes are deductible. Taxpayer has an option of using the standard brackets and rates with all deductions, or paying a flat 5.35% of income with limited deductions.
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$51,200 to over \$336,551.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,210 to \$183,211. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

Individual Income Tax Returns by County

Tax Year 2006

| County | Number of Returns | Number of Exemptions | State Taxable Income | State Income Tax Liability |
|--------------|----------------------|-------------------------|-------------------------|-------------------------------|
| Abbeville | 9,537 | 20,876 | \$161,505,235 | \$8,982,981 |
| Aiken | 60,832 | 129,529 | \$1,600,057,994 | \$85,318,914 |
| Allendale | 3,708 | 8,035 | \$43,922,149 | \$2,366,730 |
| Anderson | 69,323 | 148,915 | \$1,582,181,777 | \$94,233,409 |
| Bamberg | 5,494 | 11,902 | \$94,302,228 | \$5,554,660 |
| Barnwell | 8,302 | 18,096 | \$147,475,724 | \$8,339,118 |
| Beaufort | 59,104 | 122,403 | \$2,160,792,856 | \$135,051,856 |
| Berkeley | 58,512 | 123,128 | \$1,322,116,575 | \$77,328,613 |
| Calhoun | 4,892 | 10,190 | \$107,906,100 | \$7,303,045 |
| Charleston | 149,542 | 286,146 | \$5,128,535,667 | \$328,101,900 |
| Cherokee | 19,965 | 43,813 | \$377,466,630 | \$20,378,297 |
| Chester | 12,776 | 27,445 | \$227,861,509 | \$11,418,700 |
| Chesterfield | 16,490 | 35,883 | \$280,086,139 | \$13,982,750 |
| Clarendon | 11,867 | 25,331 | \$179,257,566 | \$10,176,489 |
| Colleton | 15,708 | 33,680 | \$263,197,627 | \$15,275,768 |
| Darlington | 26,267 | 55,947 | \$540,688,736 | \$32,639,320 |
| Dillon | 11,952 | 26,216 | \$158,341,842 | \$8,439,911 |
| Dorchester | 47,872 | 103,081 | \$1,194,827,738 | \$71,651,188 |
| Edgefield | 7,191 | 15,636 | \$162,116,076 | \$8,393,528 |
| Fairfield | 9,395 | 19,465 | \$153,143,786 | \$8,592,473 |
| Florence | 54,811 | 116,148 | \$1,300,372,737 | \$79,948,924 |
| Georgetown | 24,859 | 51,129 | \$674,835,511 | \$42,678,391 |
| Greenville | 180,167 | 383,388 | \$5,676,012,403 | \$357,513,282 |
| Greenwood | 26,980 | 57,991 | \$586,606,756 | \$35,289,634 |
| Hampton | 7,764 | 16,914 | \$133,711,988 | \$7,706,729 |
| Horry | 108,761 | 210,338 | \$2,605,171,509 | \$165,177,442 |

| | | | | |
|----------------|------------------|------------------|-------------------------|------------------------|
| Jasper | 6,810 | 14,800 | \$112,597,774 | \$6,376,233 |
| Kershaw | 24,580 | 52,227 | \$553,501,389 | \$32,833,160 |
| Lancaster | 24,603 | 54,264 | \$528,164,829 | \$23,986,210 |
| Laurens | 24,186 | 51,951 | \$431,220,666 | \$24,992,801 |
| Lee | 6,403 | 13,659 | \$85,406,781 | \$4,858,959 |
| Lexington | 99,775 | 209,464 | \$2,887,173,675 | \$179,091,281 |
| McCormick | 3,980 | 8,060 | \$64,351,701 | \$3,264,587 |
| Marion | 13,263 | 27,769 | \$177,574,281 | \$9,940,734 |
| Marlboro | 10,416 | 22,264 | \$134,664,220 | \$6,686,739 |
| Newberry | 15,231 | 31,817 | \$295,575,988 | \$17,553,159 |
| Oconee | 28,891 | 60,723 | \$718,222,663 | \$42,527,828 |
| Orangeburg | 36,129 | 75,315 | \$619,720,731 | \$36,300,787 |
| Pickens | 43,768 | 93,578 | \$1,059,833,271 | \$61,712,848 |
| Richland | 146,606 | 291,095 | \$4,361,124,007 | \$272,132,639 |
| Saluda | 6,503 | 14,046 | \$126,281,357 | \$8,365,852 |
| Spartanburg | 108,939 | 235,431 | \$2,774,243,496 | \$167,208,289 |
| Sumter | 39,580 | 85,246 | \$717,736,178 | \$42,118,200 |
| Union | 11,444 | 23,900 | \$184,387,139 | \$10,075,703 |
| Williamsburg | 12,822 | 27,557 | \$163,618,095 | \$8,995,413 |
| York | 83,639 | 181,879 | \$2,491,644,362 | \$97,262,351 |
| Out of State | 2,053 | 3,180 | \$49,346,860 | \$3,076,482 |
| Out of Country | 204,128 | 447,675 | \$4,564,762,341 | \$284,671,825 |
| Unknown | 428 | 902 | \$5,014,950 | 280,913 |
| Total | 1,966,248 | 4,128,427 | \$49,968,661,612 | \$2,986,157,045 |

Footnote: *Total tax minus total nonrefundable credits equals state tax liability.

Individual Income Tax Returns by Tax Liability

Tax Year 2006

| Tax Liability | No. of Returns | Percent of Total | Amount of Tax | Percent of Total |
|----------------------|-----------------------|-------------------------|------------------------|-------------------------|
| \$0.00 | 626,128 | 31.84% | (7,704,763) | -0.26% |
| \$0.01-\$25 | 73,491 | 3.74% | 862,214 | 0.03% |
| \$26-\$50 | 57,187 | 2.91% | 2,118,672 | 0.07% |
| \$51-\$75 | 44,782 | 2.28% | 2,746,760 | 0.09% |
| \$76-\$100 | 38,445 | 1.96% | 3,327,815 | 0.11% |
| \$101-\$125 | 35,573 | 1.81% | 3,988,453 | 0.13% |
| \$126-\$150 | 30,045 | 1.53% | 4,092,959 | 0.14% |
| \$151-\$200 | 47,469 | 2.41% | 8,246,149 | 0.28% |
| \$201-\$250 | 42,320 | 2.15% | 9,437,758 | 0.32% |
| \$251-\$300 | 34,405 | 1.75% | 9,408,374 | 0.32% |
| \$301-\$400 | 61,075 | 3.11% | 21,129,336 | 0.71% |
| \$401-\$500 | 50,515 | 2.57% | 22,666,892 | 0.76% |
| \$501-\$600 | 41,822 | 2.13% | 22,925,778 | 0.77% |
| \$601-\$700 | 36,796 | 1.87% | 23,889,274 | 0.80% |
| \$701-\$800 | 34,980 | 1.78% | 26,146,601 | 0.88% |
| \$801-\$900 | 35,187 | 1.79% | 29,865,354 | 1.00% |
| \$901-\$1,000 | 31,621 | 1.61% | 30,035,614 | 1.01% |
| \$1,001-\$1,250 | 73,860 | 3.76% | 82,922,113 | 2.78% |
| \$1,251-\$1,500 | 63,146 | 3.21% | 86,570,149 | 2.90% |
| \$1,501-\$2,000 | 104,617 | 5.32% | 181,704,895 | 6.08% |
| \$2,001-\$2,500 | 79,420 | 4.04% | 177,748,923 | 5.95% |
| \$2,501-\$3,000 | 62,656 | 3.19% | 171,677,773 | 5.75% |
| \$3,001-\$4,000 | 88,097 | 4.48% | 305,013,019 | 10.21% |
| \$4,001-\$5,000 | 54,055 | 2.75% | 240,938,953 | 8.07% |
| \$5,001-\$7,500 | 60,493 | 3.08% | 363,782,859 | 12.18% |
| \$7,501-\$9,999 | 21,942 | 1.12% | 188,127,931 | 6.30% |
| OVER \$10,000 | 36,121 | 1.84% | 974,487,191 | 32.63% |
| Total | 1,966,248 | 100% | \$2,986,157,046 | 100% |

Individual Income Tax Returns by Income Class

| State Taxable Income Class | Number of Returns | Number of Exemptions | Tax Year 2006 | | | | |
|-------------------------------|----------------------|-------------------------|---|----------------------|---|---|--|
| | | | Total State Taxable Income (as claimed) | State Tax Amount | State Tax Credits ¹ (as claimed) | State Tax Liability (Tax-Credits) | State Tax Liability (as allowed) |
| \$0 | 592,078 | 1,214,397 | (40,489,835) | 22,023,223 | 3,521,252 | 18,501,970 | 21,722,974 |
| \$1-\$1,000 | 72,040 | 130,970 | 33,542,396 | 1,544,957 | 472,531 | 1,072,426 | 1,441,251 |
| \$1,001-\$2,000 | 56,661 | 104,400 | 84,168,614 | 2,710,862 | 500,883 | 2,209,979 | 2,524,028 |
| \$2,001-\$3,000 | 49,669 | 92,952 | 123,717,438 | 3,544,472 | 538,932 | 3,005,540 | 3,266,647 |
| \$3,001-\$4,000 | 44,970 | 85,229 | 156,992,858 | 4,642,492 | 608,000 | 4,034,492 | 4,265,723 |
| \$4,001-\$5,000 | 42,293 | 80,575 | 190,192,364 | 5,540,776 | 639,340 | 4,901,436 | 5,074,999 |
| \$5,001-\$6,000 | 39,582 | 75,881 | 217,521,134 | 6,651,595 | 692,274 | 5,959,321 | 6,087,580 |
| \$6,001-\$7,000 | 37,388 | 72,152 | 242,860,170 | 7,715,361 | 737,527 | 6,977,834 | 7,060,666 |
| \$7,001-\$8,000 | 35,651 | 68,703 | 267,200,930 | 9,137,729 | 788,829 | 8,348,900 | 8,413,075 |
| \$8,001-\$9,000 | 34,658 | 66,359 | 294,470,630 | 10,305,829 | 847,589 | 9,458,240 | 9,501,377 |
| \$9,001-\$10,000 | 33,342 | 64,070 | 316,708,489 | 11,535,509 | 873,122 | 10,662,387 | 10,695,740 |
| \$10,001-\$11,000 | 31,651 | 60,961 | 332,129,860 | 12,853,534 | 926,731 | 11,926,803 | 11,950,628 |
| \$11,001-\$12,001 | 30,314 | 58,061 | 348,506,750 | 14,011,328 | 949,355 | 13,061,973 | 13,078,162 |
| \$12,001-\$13,000 | 29,398 | 56,488 | 367,345,087 | 15,601,716 | 1,003,213 | 14,598,503 | 14,609,541 |
| \$13,001-\$14,000 | 27,733 | 53,235 | 374,236,700 | 16,326,531 | 1,026,373 | 15,300,158 | 15,311,349 |
| \$14,001-\$15,000 | 26,348 | 50,385 | 381,991,600 | 17,471,697 | 1,053,689 | 16,418,008 | 16,428,560 |
| \$15,001-\$20,000 | 118,747 | 227,754 | 2,069,835,963 | 103,285,156 | 6,064,123 | 97,221,033 | 97,270,681 |
| \$20,001-\$25,000 | 99,452 | 194,927 | 2,230,774,358 | 121,372,024 | 6,988,950 | 114,383,074 | 114,428,161 |
| \$25,001-\$35,000 | 149,580 | 312,216 | 4,439,791,515 | 259,493,432 | 16,600,497 | 242,892,935 | 242,978,375 |
| \$35,001-\$50,000 | 146,143 | 343,248 | 6,124,246,828 | 380,177,561 | 29,319,288 | 350,858,273 | 352,992,532 |
| \$50,001-\$75,000 | 134,007 | 347,466 | 8,158,968,497 | 531,312,887 | 41,213,248 | 490,099,639 | 490,304,759 |
| \$75,001-\$100,000 | 58,415 | 158,151 | 5,010,912,764 | 337,104,112 | 25,055,799 | 312,048,313 | 312,135,131 |
| \$100,001-\$150,000 | 40,689 | 111,241 | 4,875,705,228 | 339,302,307 | 23,961,042 | 315,341,265 | 315,412,874 |
| \$150,001-\$200,000 | 13,632 | 37,729 | 2,336,477,875 | 168,420,061 | 10,376,201 | 158,043,860 | 158,063,911 |
| \$200,001-\$350,000 | 12,788 | 35,718 | 3,287,696,165 | 243,420,137 | 13,694,322 | 229,725,815 | 229,736,365 |
| \$350,001-\$500,000 | 3,998 | 11,566 | 1,652,648,840 | 122,645,120 | 6,333,687 | 116,311,433 | 116,311,780 |
| \$500,001-\$750,000 | 2,446 | 6,763 | 1,470,280,921 | 108,374,017 | 6,379,547 | 101,994,470 | 101,995,735 |
| Over- \$750,000 | 2,575 | 6,830 | 4,620,227,473 | 345,363,207 | 34,561,242 | 310,798,965 | 310,799,205 |
| Total | 1,966,248 | 4,128,427 | 49,968,661,612 | 3,221,887,632 | 235,727,586 | 2,986,157,045 | 2,993,861,809 |

¹ Credits are nonrefundable.

Individual Income Tax Return Statistics

Tax Year 2006

All Returns Processed:

| Filing Status | Short Form | Long Form | Short / Long Form Amended | Total |
|----------------------------|-------------------|------------------|--------------------------------------|------------------|
| Single | 186,491 | 534,863 | 5,067 | 726,421 |
| Head of Household | 95,705 | 272,293 | 4,471 | 372,469 |
| Married, Filing Jointly | 53,946 | 685,032 | 8,140 | 747,118 |
| Married, Filing Separately | 9,799 | 49,687 | 392 | 59,878 |
| Widow/Widower | 121 | 966 | 18 | 1,105 |
| Total | 346,062 | 1,542,841 | 18,088 | 1,906,991 |

Refund Returns:

| Return Type | Number of Refunds Claimed | Total Amount Refunded* | Average Refund Amount* |
|-------------------------|--|-----------------------------------|---------------------------------------|
| Short Form | 280,039 | \$125,860,644 | \$449 |
| Long Form | 1,195,292 | \$875,603,806 | 733 |
| Short/Long Form Amended | 9,316 | \$2,853,644 | 306 |
| Total | 1,484,647 | \$1,004,318,094 | \$676 |

*Footnote: Before Debt Offset

Individual Income Tax Contributions

Tax Year 2006

| Type of Contribution | Number of Returns | Amount |
|---|-------------------|------------------|
| Children's Trust | 2,986 | \$34,569 |
| Conservation Bank | 1,218 | \$15,031 |
| Dare Fund | 12 | 115 |
| Eldercare Trust | 2,158 | 24,118 |
| Financial Literacy | 684 | 4,265 |
| First Steps | 1,467 | 14,870 |
| Gift Of Life Trust | 1,369 | 13,111 |
| Heritage | 838 | 6,899 |
| Litter | 1,374 | 10,526 |
| Military Rel | 2,778 | 45,154 |
| Public Ed | 1,976 | 23,340 |
| SCLEA | 1,572 | 16,258 |
| State Parks | 2,916 | 32,175 |
| Veterans Trust | 2,231 | 23,106 |
| Wildlife | 4,450 | 53,809 |
| Total Contributions | 28,029 | \$317,346 |
| Use Tax Collections Reported on SC 1040 | 11,393 | 755,944 |

Individual Income Tax Credits

Tax Year 2006

| <u>TYPE OF CREDIT CLAIMED</u> | <u>TOTAL NUMBER OF CREDITS</u> | <u>TOTAL AMOUNT OF CREDITS</u> |
|-------------------------------|--------------------------------|--------------------------------|
| ADDITIONAL FAMILY INDEP | 8 | 11,702 |
| ALTERNATIVE MOTOR - TC35 | 360 | 182,427 |
| BASE CLOSURE CREDIT | - | 0 |
| BIODIESEL MOTOR FUEL TC39 | 2 | 1,252 |
| CERTIFIED HIST RESID STRU | 30 | 224,125 |
| CERTIFIED HIST STRUCTURE | 10 | 161,419 |
| CHILD CARE | 116,943 | 19,748,777 |
| COMMERCIALS CREDIT | 2 | 300 |
| COMMUNITY DEVELOPMENT | 16 | 14,001 |
| DRIP-TRICKLE IRRIGATION | 85 | 61,149 |
| ECONOMIC IMPACT ZONE | 188 | 2,272,522 |
| EMPLOYER CHILD CARE CR. | 19 | 89,465 |
| FAMILY INDEPENDENCE PMNT | 53 | 92,436 |
| HEALTH INSURANCE - TC27 | 82 | 125,150 |
| INDUSTRY PARTNER - TC36 | 21 | 838,697 |
| MINORITY CONTRACT BUS. CR. | 11 | 43,380 |
| MONTHLY BUSINESS - TC-4SM | 3 | 7,000 |
| MOTION PICTURE - TC25 | 3 | 42,074 |
| MOTION PICTURE PROJECT | 2 | 9,057 |
| NEW JOBS CREDIT | 309 | 5,996,102 |
| NON-RESIDENT | 75,075 | 148,657,643 |
| NURSING HOME | 186 | 49,274 |
| PALMETTO CAPITAL SEED CR. | 3 | 11,140 |
| PORT CARGO CREDIT - TC30 | 40 | 57,249 |
| PREMARITAL PREP - TC32 | 51 | 9,816 |
| PRIOR-YR CARRYOVER | 171 | 5,763,592 |
| QUALIFIED CONSERVATION | 120 | 3,111,071 |
| QUALIFIED RETIREMENT PLAN | 336 | 624,228 |
| QUALITY FORUM - TC28 | 2 | 2,651 |
| RETAIL FACILITIES - TC31 | 1 | 7,110 |
| SCENIC RIVER TAX CREDIT | 1 | 24,500 |
| SMALL BUSINESS - TC-4SB | 9 | 51,324 |
| SOLAR ENERGY - TC38 | 46 | 45,218 |
| TEXTILES REHABILITATION | 52 | 1,496,926 |
| TWO WAGE EARNER | 371,114 | 46,718,679 |
| TUITION | 7,349 | 4,984,457 |
| VENTURE CAPITAL - TC26 | 1 | 70 |
| WATER RESOURCE CREDIT | 42 | 62,743 |
| TOTAL CREDITS CLAIMED | 572,746 | 241,598,727 |

Individual Income Debt Collections

Tax Year 2006

| Entity | No. of Returns | Debt Collected |
|---------------------------------------|---------------------------|-----------------------|
| Aiken Center for Alcohol & Drug | 70 | \$15,016 |
| Aiken Technical College | 225 | 44,565 |
| Anderson-Oconee Behavioral | 78 | 9,709 |
| BJ Workman Memorial Hospital | 705 | 203,821 |
| Beech Island Water District | 11 | 1,176 |
| Behavioral Health Services | 93 | 16,255 |
| Charleston Memorial Hospital | 1,087 | 234,819 |
| Charleston Southern University | 116 | 54,522 |
| Chester County Alcohol & Drug | 11 | 1,481 |
| The Citadel - Perkins Loans | 31 | 16,035 |
| The Citadel - Inst Accounts | 11 | 5,654 |
| City of Columbia | 1,084 | 147,076 |
| Clemson University - Student Loans | 116 | 33,887 |
| Clemson University - Perkins Loans | 37 | 14,731 |
| Coker College | 28 | 10,528 |
| Coastal Carolina University | 50 | 22,193 |
| College of Charleston | 194 | 72,405 |
| Columbia College | 24 | 9,190 |
| Converse College | 6 | 1,542 |
| Cornerstone Alcohol & Drug | 16 | 1,648 |
| County of Lexington | 47 | 25,077 |
| Denmark Technical College | 18 | 4,625 |
| Ernest E Kennedy Center | 161 | 29,563 |
| Erskine College | 7 | 2,216 |
| Florence County Treasurer | 34 | 8,315 |
| Florence-Darlington Technical College | 641 | 180,225 |
| Forrest Junior College | 164 | 64,682 |
| Francis Marion University | 60 | 16,992 |
| Georgetown County School District | 9 | 1,252 |
| Greenville County School | 10 | 2,955 |
| Greenville Technical College | 41 | 5,245 |

| <u>Entity</u> | <u>No. of Returns</u> | <u>Debt Collected</u> |
|--|------------------------------|------------------------------|
| Hilton Head #1 PSD | 17 | 3,219 |
| Horry-Georgetown Technical College | 525 | 108,599 |
| Housing Authority #3 | 96 | 19,099 |
| Housing Authority of Aiken | 7 | 920 |
| Housing Authority of Anderson | 47 | 7,586 |
| Housing Authority of Charleston | 185 | 39,404 |
| Housing Authority of Cheraw | 29 | 6,695 |
| Housing Authority of Columbia | 107 | 23,753 |
| Housing Authority of Conway | 38 | 6,788 |
| Housing Authority of Florence | 54 | 8,211 |
| Housing Authority of Fort Mill | 15 | 2,567 |
| Housing Authority of Greenville | 95 | 23,321 |
| Housing Authority of Greenwood | 33 | 5,289 |
| Housing Authority of Marion | 27 | 4,115 |
| Housing Authority of Marlboro | 4 | 987 |
| Housing Authority of McColl | 3 | 637 |
| Housing Authority of Mullins | 2 | 365 |
| Housing Authority of Newberry | 39 | 8,512 |
| Housing Authority of N Charleston | 27 | 8,695 |
| Housing Authority of Woodruff | 11 | 2,032 |
| Housing Authority of York | 14 | 3,530 |
| Internal Revenue Service Center | 11,745 | 5,105,378 |
| Lancaster County Alcohol & Drug Abuse | 1 | 239 |
| Lancaster County Natural Gas Authority | 168 | 31,338 |
| Lander University | 146 | 46,659 |
| Lexington School District One | 35 | 4,955 |
| Limestone College | 0 | 0 |
| Medical University of SC | 37 | 25,079 |

| <u>Entity</u> | <u>No. of Returns</u> | <u>Debt Collected</u> |
|---|------------------------------|------------------------------|
| MUSC Medical Center - Hospital | 8,781 | 2,686,760 |
| Municipal Association of SC | 13,397 | 2,641,332 |
| New Life Center | 56 | 10,938 |
| Northeastern Technical College | 170 | 35,917 |
| Orangeburg-Calhoun Technical College | 224 | 46,232 |
| Piedmont Technical College | 785 | 167,913 |
| Presbyterian College | 5 | 2,859 |
| Saluda County Ambulance Service | 24 | 6,068 |
| Santee Cooper Authority | 1,464 | 206,960 |
| SC Association of Counties | 118,216 | 39,868,174 |
| SC Budget & Control Board - Retirement System | 19 | 11,690 |
| SC Dept of the Blind | 0 | 0 |
| SC Dept of Corrections | 36 | 6,881 |
| SC Dept of Disabilities and Special Needs | 10 | 2,333 |
| SC Dept of Mental Health | 937 | 334,523 |
| SC Dept Motor Vehicles | 1,893 | 365,790 |
| SC Dept of Natural Resources | 6 | 703 |
| SC Dept of Public Safety | 4 | 1,799 |
| SC Dept of Probation, Parole, and Pardon | 618 | 84,720 |
| SC Dept of Revenue | 31,624 | 10,790,762 |
| SC Dept of Revenue - GEAR | 18,743 | 5,579,331 |
| SC Dept of Social Services - Child Support | 9,669 | 3,488,629 |
| SC Dept of Social Services - Food Stamps | 4,552 | 1,296,473 |
| SC Dept of Transportation | 78 | 22,800 |
| SC Employment Security Commission | 4,770 | 1,188,934 |
| SC Forestry Commission | 5 | 798 |
| SC State Education Assistance Authority | 2,153 | 1,018,514 |
| SC State Ethics Commission | 10 | 1,210 |
| SC State Housing and Dev Authority | 56 | 14,982 |

| <u>Entity</u> | <u>No. of Returns</u> | <u>Debt Collected</u> |
|--|------------------------------|------------------------------|
| SC State University | 568 | 187,332 |
| Sherman College of Straight Chiropractic | 7 | 3,637 |
| South University | 67 | 25,211 |
| Southern Wesleyan University | 10 | 6,099 |
| Spartanburg Methodist College - Tuition, Fees | 132 | 43,221 |
| Spartanburg Methodist College - Perkins | 25 | 11,242 |
| Spartanburg Hospital for Restorative Care | 2 | 1,014 |
| Spartanburg Reg Medical Ctr/Physicians Billing | 4,036 | 587,171 |
| Spartanburg Regional Medical Center | 13,629 | 4,645,286 |
| Spartanburg Technical College | 549 | 137,865 |
| Technical College of the Low country | 67 | 19,448 |
| Tri-County Technical College | 198 | 32,186 |
| Trident Technical College | 1,105 | 332,362 |
| University of South Carolina | 230 | 94,097 |
| Williamsburg Technical College | 0 | 0 |
| Winthrop University | 247 | 82,934 |
| York Technical College | 698 | 168,238 |
| Total | 258,567 | \$83,016,743 |

Job Development and Retraining Credits

FY 2006-2007

| Withholding Period Ending | Job Development Credits | Job Retraining Credits | Total Credits Claimed |
|------------------------------|----------------------------|---------------------------|--------------------------|
| 09/06 | \$14,382,684 | \$392,994 | \$14,775,678 |
| 12/06 | 15,903,592 | 502,113 | 16,405,705 |
| 03/07 | 16,143,748 | 610,109 | 16,753,857 |
| 06/07 | 14,547,697 | 498,327 | 15,046,024 |
| Total | \$60,977,721 | \$2,003,543 | \$62,981,264 |

**Job Development and Job Retraining Credits Claimed
Fiscal Year Summary**



RANGE OF STATE CORPORATE INCOME TAX RATES

(For tax year 2007 -- as of January 1, 2007)

| STATE | TAX RATE (percent) | TAX BRACKETS | | NUMBER OF BRACKETS | TAX RATE (a) (percent) FINANCIAL INST. | FEDERAL INCOME TAX DEDUCTIBLE |
|-------------------|-----------------------|--------------|-----------------|-----------------------|--|-------------------------------------|
| | | LOWEST | HIGHEST | | | |
| ALABAMA | 6.5 | | ---Flat Rate--- | 1 | 6.5 | * |
| ALASKA | 1.0 - 9.4 | 10,000 | 90,000 | 10 | 1.0 - 9.4 | |
| ARIZONA | 6.968 (b) | | ---Flat Rate--- | 1 | 6.968 (b) | |
| ARKANSAS | 1.0 - 6.5 | 3,000 | 100,000 | 6 | 1.0 - 6.5 | |
| CALIFORNIA | 8.84 (c) | | ---Flat Rate--- | 1 | 10.84 (c) | |
| COLORADO | 4.63 | | ---Flat Rate--- | 1 | 4.63 | |
| CONNECTICUT | 7.5 (d) | | ---Flat Rate--- | 1 | 7.5 (d) | |
| DELAWARE | 8.7 | | ---Flat Rate--- | 1 | 8.7-1.7 (e) | |
| FLORIDA | 5.5 (f) | | ---Flat Rate--- | 1 | 5.5 (f) | |
| GEORGIA | 6.0 | | ---Flat Rate--- | 1 | 6.0 | |
| HAWAII | 4.4 - 6.4 (g) | 25,000 | 100,000 | 3 | 7.92 (g) | |
| IDAHO | 7.6 (h) | | ---Flat Rate--- | 1 | 7.6 (h) | |
| ILLINOIS | 7.3 (i) | | ---Flat Rate--- | 1 | 7.3 (i) | |
| INDIANA | 8.5 | | ---Flat Rate--- | 1 | 8.5 | |
| IOWA | 6.0 - 12.0 | 25,000 | 250,000 | 4 | 5.0 | * (k) |
| KANSAS | 4.0 (l) | | ---Flat Rate--- | 1 | 2.25 (l) | |
| KENTUCKY | 4.0 - 7.0 (m) | 50,000 | 100,000 | 3 | --- (a) | * |
| LOUISIANA | 4.0 - 8.0 | 25,000 | 200,000 | 5 | --- (a) | |
| MAINE | 3.5 - 8.93 (n) | 25,000 | 250,000 | 4 | 1.0 | |
| MARYLAND | 7.0 | | ---Flat Rate--- | 1 | 7.0 | |
| MASSACHUSETTS | 9.5 (o) | | ---Flat Rate--- | 1 | 10.5 (o) | |
| MINNESOTA | 9.8 (p) | | ---Flat Rate--- | 1 | 9.8 (p) | |
| MISSISSIPPI | 3.0 - 5.0 | 5,000 | 10,000 | 3 | 3.0 - 5.0 | |
| MISSOURI | 6.25 | | ---Flat Rate--- | 1 | 7.0 | * (k) |
| MONTANA | 6.75 (q) | | ---Flat Rate--- | 1 | 6.75 (q) | |
| NEBRASKA | 5.58 - 7.81 | | 50,000 | 2 | --- (a) | |
| NEW HAMPSHIRE | 8.5 (r) | | ---Flat Rate--- | 1 | 8.5 (r) | |
| NEW JERSEY | 9.0 (s) | | ---Flat Rate--- | 1 | 9.0 (s) | |
| NEW MEXICO | 4.8 - 7.6 | 500,000 | 1 million | 3 | 4.8 - 7.6 | |
| NEW YORK | 7.5 (t) | | ---Flat Rate--- | 1 | 7.5 (t) | |
| NORTH CAROLINA | 6.9 (u) | | ---Flat Rate--- | 1 | 6.9 (u) | |
| NORTH DAKOTA | 2.6 - 7.0 | 3,000 | 30,000 | 5 | 7 (b) | * |
| OHIO | 5.1 - 8.5 (v) | | 50,000 | 2 | --- (v) | |
| OKLAHOMA | 6.0 | | ---Flat Rate--- | 1 | 6.0 | |
| OREGON | 6.6 (b) | | ---Flat Rate--- | 1 | 6.6 (b) | |
| PENNSYLVANIA | 9.99 | | ---Flat Rate--- | 1 | --- (a) | |
| RHODE ISLAND | 9.0 (b) | | ---Flat Rate--- | 1 | 9.0 (w) | |
| SOUTH CAROLINA | 5.0 | | ---Flat Rate--- | 1 | 4.5 (x) | |
| SOUTH DAKOTA | --- | | | | 6.0-0.25% (b) | |
| TENNESSEE | 6.5 | | ---Flat Rate--- | 1 | 6.5 | |
| UTAH | 5.0 (b) | | ---Flat Rate--- | | 5.0 (b) | |
| VERMONT | 7.0 - 8.5 | 10,000 | 250,000 | 3 | --- (a) | |
| VIRGINIA | 6.0 | | ---Flat Rate--- | 1 | 6.0 (y) | |
| WEST VIRGINIA | 8.75 | | ---Flat Rate--- | 1 | 8.75 | |
| WISCONSIN | 7.9 | | ---Flat Rate--- | 1 | 7.9 | |
| DIST. OF COLUMBIA | 9.975 (z) | | ---Flat Rate--- | | 9.975 (z) | |

RANGE OF STATE CORPORATE INCOME TAX RATES (footnotes)

RANGE OF STATE CORPORATE INCOME TAX RATES (footnotes)

Source: Compiled by FTA from various sources

Note: Michigan imposes a single business tax (sometimes described as a business activities tax or value added tax) of 1.9% on the sum of federal taxable income of the business, compensation paid to employees, dividends, interest, royalties paid and other items. Similarly, Texas imposes a franchise tax of 4.5% of earned surplus or 2.5 mills of net worth. Nevada, Washington, and Wyoming do not have state corporate income taxes.

(a) Rates listed include the corporate tax rate applied to financial institutions or excise taxes based on income. Some states have other taxes based upon the value of deposits or shares.

(b) Minimum tax is \$50 in Arizona, \$50 in North Dakota (banks), \$10 in Oregon, \$250 in Rhode Island, \$500 per location in South Dakota (banks), \$100 in Utah, \$250 in Vermont.

(c) Minimum tax is \$800. The tax rate on S-Corporations is 1.5% (3.5% for banks).

(d) Or 3.1 mills per dollar of capital stock and surplus (maximum tax \$1 million) or \$250.

(e) The marginal rate decreases over 4 brackets ranging from \$20 to \$650 million in taxable income. Building and loan associations are taxed at a flat 8.7%.

(f) Or 3.3% Alternative Minimum Tax. An exemption of \$5,000 is allowed.

(g) Capital gains are taxed at 4%. There is also an alternative tax of 0.5% of gross annual sales.

(h) Minimum tax is \$20. An additional tax of \$10 is imposed on each return.

(i) Includes a 2.5% personal property replacement tax.

(k) Fifty percent of the federal income tax is deductible.

(l) Plus a surtax of 3.35% (2.125% for banks) taxable income in excess of \$50,000 (\$25,000).

(m) Minimum tax of \$175. Or, the alternative minimum tax equal to 0.095% of gross sales in the

state or 0.75% of state gross profits.

(n) Or the Maine Alternative Minimum Tax.

(o) Rate includes a 14% surtax, as does the following: an additional tax of \$7.00 per \$1,000 on taxable tangible property (or net worth allocable to state, for intangible property corporations); minimum tax of \$456.

(p) Plus a 5.8% tax on any Alternative Minimum Taxable Income over the base tax.

(q) A 7% tax on taxpayers using water's edge combination. Minimum tax is \$50.

(r) Plus a 0.50 percent tax on the enterprise base (total compensation, interest and dividends paid). Business profits tax imposed on both corporations and unincorporated associations.

(s) The rate reported in the table is the corporation business franchise tax rate. The minimum tax is \$500. An Alternative Minimum Assessment based on Gross Receipts applies if greater than corporate franchise tax. Corporations not subject to the franchise tax are subject to a 7.25% income tax. Banking and financial corporations are subject to the franchise tax. Corporations with net income under \$100,000 are taxed at 6.5%. The tax on S corporations at 0.67% is eliminated after June 30, 2007.

(t) Or 1.78 mills per dollar of capital (up to \$350,000); or a 2.5% alternative minimum tax; or a minimum tax of \$1,500 to \$100 depending on payroll size; if any of these is greater than the tax computed on net income. Small corporations with income under \$290,000 are subject to lower rates of tax on net income. An additional tax of 0.9 mills per dollar of subsidiary capital is imposed on corporations. For banks, the alternative bases of tax are 3% of alternative net income; or up to 1/50th mill of taxable assets; or a minimum tax of \$250.

(u) Financial institutions are also subject to a tax equal to \$30 per one million in assets.

(v) Rates shown are for the Franchise tax, which is being phased out through 2010. Current rates apply to 50% of the liability, or 50% of 4 mills time the value of the taxpayer's issued and outstanding share of stock with a maximum payment of \$150,000; or \$50 to \$1,000 minimum tax, depending on worldwide gross receipts. The Commercial Activity Tax (CAT) equals \$150 for gross receipts between \$150,000 and \$1 million, plus 0.26% of gross receipts over \$1 million. The CAT applies to 40% of receipts through March 31, and 60% for the remainder of the year. Banks will pay the Franchise tax. An additional litter tax is imposed equal to 0.11% on the first \$50,000 of taxable income, 0.22% on income over \$50,000; or 0.14 mills on net worth.

(w) For banks, the alternative tax is \$2.50 per \$10,000 of capital stock (\$100 minimum).

(x) Savings and Loans are taxed at a 6% rate.

(y) State and national banks subject to the state's franchise tax on net capital is exempt from the income tax.

(z) Minimum tax is \$100. Includes surtax.

Corporate Income Tax Credits

FY 2006-2007

| Type of Credit Claimed | Number of Returns | Amount |
|---|-------------------|----------------------|
| Base Closure/ Federal Facility Employment Reduction Hiring Credit | 1 | \$4,186 |
| Credits Carried from Previous Years Carried Over | 161 | \$574,948,328 |
| Unused Credits from Prior Years | 0 | 0 |
| Corporate Headquarters | 2 | 434,737 |
| Corporate Moratorium (12-6-3365) | 2 | 922,428 |
| Credit for Hiring Family Independence Payment Recipients | 16 | 381,202 |
| Add'l Credit for Hiring Family Independence Payment Recipients | 6 | 35,987 |
| Drip/ Trickle Irrigation Systems | 0 | 0 |
| Economic Impact Zone Property Investment Credit | 62 | 9,070,623 |
| Certified Historic Structure | 2 | 242,876 |
| Infrastructure (Construction or Improvement) | 5 | 673,570 |
| Industry Partnership Fund | 1 | 5,300 |
| Credit for Socially and Economically Disadvantaged Small Business | 5 | 100,068 |
| Qualified Conservation Contribution of Real Property | 1 | 2,557 |
| Other (Unknown Credit Type) | 0 | 0 |
| Palmetto Seed Capital | 0 | 0 |
| Recycling Property Tax Credit | 1 | 12,187,836 |
| Research Expenses Credit | 33 | 4,142,805 |
| Scenic Rivers | 0 | 0 |
| Unknown | 1 | 2,500 |
| South Carolina New Jobs Credit | 93 | 72,059,902 |
| Water Resources | 1 | 2,500 |
| Total Credits Claimed | 393 | \$675,217,405 |
| Footnote: Credits Carried Forward to Future Years (not included in total above) | 154 | \$626,509,297 |
| Credits Expired | 4 | \$742,572 |

Sales and Use Tax Accounts

FY 2006-2007

Sales Tax Accounts:

| | |
|--|---------|
| Total Active Accounts on July 1 - First Day of Fiscal Year | 106,256 |
| New Accounts (07/01 Thru 06/30) | 18,434 |
| Accounts Closed (07/01 Thru 06/30) | 9,955 |

| | |
|---|---------|
| Total Active Accounts on June 30 - End of Fiscal Year | 114,735 |
|---|---------|

Use Tax Accounts:

| | |
|--|--------|
| Total Active Accounts on July 1 - First Day of Fiscal Year | 10,422 |
| New Accounts (07/01 Thru 06/30) | 728 |
| Accounts Closed (07/01 Thru 06/30) | 427 |

| | |
|---|--------|
| Total Active Accounts on June 30 - End of Fiscal Year | 10,723 |
|---|--------|

Gross and Net Taxable Sales by County

FY 2006-2007

| County | Business Units | Gross Sales | Net Taxable Sales 5% | Net Taxable Sales - 3% Food | Total Net Taxable Sales |
|--------------|----------------|----------------|-------------------------|--------------------------------|----------------------------|
| Abbeville | 456 | \$175,521,941 | \$79,115,307 | \$10,581,956 | \$89,697,262 |
| Aiken | 3,143 | 2,782,045,763 | 1,181,147,276 | 145,475,406 | 1,326,622,682 |
| Allendale | 190 | 197,658,938 | 22,016,492 | 4,029,773 | 26,046,265 |
| Anderson | 4,115 | 4,420,094,862 | 1,681,513,205 | 157,008,706 | 1,838,521,911 |
| Bamberg | 331 | 226,702,218 | 65,361,300 | 8,835,046 | 74,196,346 |
| Barnwell | 505 | 264,473,463 | 123,231,914 | 19,685,603 | 142,917,516 |
| Beaufort | 4,886 | 4,058,389,971 | 2,570,227,342 | 181,220,314 | 2,751,447,656 |
| Berkeley | 2,861 | 3,405,238,749 | 1,621,646,628 | 133,663,568 | 1,755,310,196 |
| Calhoun | 311 | 336,130,190 | 51,312,891 | 4,613,040 | 55,925,932 |
| Charleston | 10,452 | 13,304,182,859 | 6,481,986,892 | 400,420,085 | 6,882,406,977 |
| Cherokee | 1,185 | 1,142,920,863 | 441,696,920 | 36,994,851 | 478,691,772 |
| Chester | 712 | 581,844,554 | 142,665,375 | 18,942,678 | 161,608,054 |
| Chesterfield | 934 | 782,450,245 | 199,876,387 | 28,753,799 | 228,630,186 |
| Clarendon | 703 | 408,307,649 | 155,978,594 | 22,499,545 | 178,478,139 |
| Colleton | 909 | 657,301,391 | 287,047,982 | 36,527,373 | 323,575,354 |
| Darlington | 1,452 | 1,084,840,808 | 333,214,646 | 47,450,175 | 380,664,821 |
| Dillon | 681 | 801,799,201 | 166,765,730 | 20,732,884 | 187,498,614 |
| Dorchester | 2,036 | 1,781,782,707 | 673,762,702 | 97,728,361 | 771,491,063 |
| Edgefield | 439 | 171,501,294 | 61,701,544 | 8,392,185 | 70,093,729 |
| Fairfield | 448 | 395,197,777 | 96,042,621 | 10,880,334 | 106,922,955 |
| Florence | 3,617 | 4,744,971,142 | 1,837,034,226 | 133,602,666 | 1,970,636,892 |
| Georgetown | 1,842 | 1,398,267,539 | 684,450,418 | 64,043,461 | 748,493,879 |
| Greenville | 10,908 | 14,547,546,497 | 6,424,176,239 | 435,075,490 | 6,859,251,729 |
| Greenwood | 1,564 | 1,488,445,181 | 681,450,145 | 64,366,569 | 745,816,715 |
| Hampton | 496 | 293,722,695 | 96,193,472 | 13,819,851 | 110,013,323 |

| | | | | | |
|---------------------------|----------------|--------------------------|-------------------------|------------------------|-------------------------|
| Horry | 9,630 | 9,428,701,423 | 6,210,824,255 | 325,620,612 | 6,536,444,867 |
| Jasper | 569 | 956,839,044 | 381,779,325 | 28,324,591 | 410,103,916 |
| Kershaw | 1,332 | 1,356,510,052 | 375,779,668 | 47,434,274 | 423,213,941 |
| Lancaster | 1,455 | 998,267,389 | 429,961,231 | 51,643,850 | 481,605,081 |
| Laurens | 1,253 | 809,000,928 | 318,180,894 | 33,229,378 | 351,410,273 |
| Lee | 367 | 224,616,444 | 47,855,200 | 7,640,377 | 55,495,577 |
| Lexington | 6,328 | 9,072,447,364 | 3,264,805,131 | 283,576,545 | 3,548,381,675 |
| McCormick | 204 | 51,321,996 | 23,745,502 | 4,254,453 | 27,999,955 |
| Marion | 725 | 538,811,140 | 178,777,661 | 21,574,269 | 200,351,930 |
| Marlboro | 520 | 403,624,880 | 108,592,824 | 14,418,421 | 123,011,245 |
| Newberry | 855 | 712,768,054 | 255,117,963 | 27,780,931 | 282,898,894 |
| Oconee | 1,636 | 1,202,481,514 | 577,178,974 | 62,404,035 | 639,583,009 |
| Orangeburg | 2,266 | 1,969,778,143 | 725,083,013 | 73,358,464 | 798,441,477 |
| Pickens | 2,221 | 1,939,923,039 | 869,922,747 | 92,475,951 | 962,398,697 |
| Richland | 8,120 | 11,097,731,696 | 5,867,021,279 | 281,516,462 | 6,148,537,741 |
| Saluda | 352 | 121,291,517 | 45,325,973 | 8,322,658 | 53,648,631 |
| Spartanburg | 6,220 | 8,101,098,463 | 2,832,841,569 | 253,703,208 | 3,086,544,777 |
| Sumter | 2,029 | 1,860,448,930 | 840,585,950 | 73,067,592 | 913,653,542 |
| Union | 576 | 280,010,298 | 128,363,942 | 18,535,983 | 146,899,925 |
| Williamsburg | 696 | 508,853,209 | 172,715,302 | 17,798,446 | 190,513,748 |
| York | 4,485 | 4,971,730,621 | 2,082,123,515 | 176,327,232 | 2,258,450,747 |
| <hr/> | | | | | |
| Total of Counties | 107,015 | \$116,057,594,640 | \$51,896,198,163 | \$4,008,351,454 | \$55,904,549,616 |
| Unallocated Totals | 13,027 | \$25,006,558,692 | \$6,665,603,991 | \$13,869,681 | \$6,679,473,672 |
| <hr/> | | | | | |
| State Total | 120,042 | \$141,064,153,331 | \$58,561,802,154 | \$4,022,221,134 | \$62,584,023,288 |

Note: Effective October 1, 2006, the tax on food decreased to 3%
Effective November 1, 2007 food became exempt from tax.

Gross Sales by City and County

FY 2006-2007

| City and County | Gross Sales | City and County | Gross Sales |
|-------------------------|------------------------|------------------------|------------------------|
| Abbeville | \$90,953,671 | Bamberg | \$62,545,231 |
| Calhoun Falls | 6,017,363 | Denmark | 38,950,924 |
| Donalds | 2,285,932 | Ehrhardt | 9,275,198 |
| Due West | 4,942,593 | Olar | 1,137,650 |
| Honea Path* | 6,763,109 | Unincorporated Areas | 114,793,215 |
| Lowndesville | *** | Bamberg County | \$226,702,218 |
| Ware Shoals* | *** | | |
| Unincorporated Areas | 61,090,489 | Barnwell | \$190,212,377 |
| Abbeville County | \$175,521,941 | Blackville | 12,137,388 |
| | | Elko | 651,317 |
| Aiken | \$786,408,517 | Hilda | 1,178,633 |
| Burnettown | *** | Kline | *** |
| Jackson | 10,063,309 | Snelling | *** |
| Monetta* | 4,910,987 | Williston | 48,526,945 |
| New Ellenton | 31,430,211 | Unincorporated Areas | 11,551,926 |
| North Augusta* | 433,132,150 | Barnwell County | \$264,473,463 |
| Perry | *** | | |
| Salley | 3,532,901 | Beaufort | \$615,268,614 |
| Wagener | 20,585,802 | Bluffton | 253,109,140 |
| Windsor | 368,266 | Hilton Head Island | 1,482,619,035 |
| Unincorporated Areas | 1,491,612,343 | Port Royal | 114,980,367 |
| Aiken County | \$2,782,045,763 | Yemassee* | 3,868,363 |
| | | Unincorporated Areas | 1,588,544,452 |
| Allendale | \$165,103,228 | Beaufort County | \$4,058,389,971 |
| Fairfax | 16,816,388 | | |
| Sycamore | *** | Chester | \$95,937,277 |
| Ulmers | *** | Ft. Lawn | 4,654,382 |
| Unincorporated Areas | 15,386,857 | Great Falls | 45,752,425 |
| Allendale County | \$197,658,938 | Lowrys | *** |
| | | Richburg | 10,993 |
| Anderson | \$1,232,608,206 | Unincorporated Areas | 432,408,579 |
| Belton | 245,996,991 | Chester County | \$581,844,554 |
| Honea Path* | 61,336,376 | | |
| Iva | 13,085,855 | Bonneau | \$11,403,351 |
| Pelzer | 621,085 | Charleston | 168,172,695 |
| Pendleton | 30,687,565 | Goose Creek | 459,962,831 |
| Starr | 368,339 | Hanahan | 117,886,431 |
| West Pelzer | 20,718,776 | Jamestown | 7,032,268 |
| Williamston | 38,182,784 | Moncks Corner | 599,314,250 |
| Unincorporated Areas | 2,776,488,885 | St. Stephens | 27,889,370 |
| Anderson County | \$4,420,094,862 | Summerville* | 407,550,176 |
| | | Unincorporated Areas | 1,606,027,377 |
| | | Berkeley County | \$3,405,238,749 |

| City and County | Gross Sales | City and County | Gross Sales |
|--------------------------|-------------------------|----------------------------|------------------------|
| Cameron | \$18,739,504 | Cheraw | \$398,108,859 |
| St. Matthews | 101,675,595 | Chesterfield | 51,663,970 |
| Unincorporated Areas | 215,715,091 | Jefferson | 11,749,820 |
| Calhoun County | \$336,130,190 | McBee | 11,676,583 |
| | | Mt. Croghan | *** |
| Awendaw | \$2,549,520 | Pageland | 105,398,929 |
| Charleston* | 3,761,225,764 | Patrick | 3,029,231 |
| Folly Beach | 39,244,488 | Ruby | 2,549,820 |
| Hollywood | 43,767,665 | Unincorporated Areas | 196,456,911 |
| Isle of Palms | 103,484,418 | Chesterfield County | \$782,450,245 |
| James Island | 128,171,010 | | |
| Kiawah Island | 121,170,993 | Manning | \$201,322,142 |
| Lincolnton | *** | Paxville | 2,301,836 |
| McClellanville | 16,635,667 | Summerton | 34,568,648 |
| Meggett | 711,628 | Turbeville | 22,616,134 |
| Mt. Pleasant | 1,436,499,717 | Unincorporated Areas | 147,498,890 |
| North Charleston* | 6,340,100,100 | Clarendon County | \$408,307,649 |
| Ravenel | 107,591,413 | | |
| Rockville | *** | Cottageville | \$11,907,805 |
| Seabrook Island | 16,233,905 | Edisto Beach | 36,718,142 |
| Sullivans Island | 11,004,862 | Lodge | *** |
| Summerville* | 7,840,177 | Smoaks | 777,473 |
| Unincorporated Areas | 1,163,721,626 | Walterboro | 335,181,625 |
| Charleston County | \$13,304,182,859 | Williams | *** |
| | | Unincorporated Areas | 270,647,532 |
| Blacksburg | \$96,119,065 | Colleton County | \$657,301,391 |
| Gaffney | 543,450,649 | | |
| Society Hill | 7,758,132 | Edgefield | \$17,649,518 |
| Unincorporated Areas | 543,106,853 | Johnston | 42,372,750 |
| Darlington County | \$1,084,840,808 | North Augusta* | 177,032 |
| | | Trenton | 91,474 |
| Dillon | \$190,679,446 | Unincorporated Areas | 111,210,519 |
| Lake View | 22,007,724 | Edgefield County | \$171,501,294 |
| Latta | 81,804,038 | | |
| Unincorporated Areas | 507,307,993 | Andrews* | \$83,264,508 |
| Dillon County | \$801,799,201 | Georgetown | 447,714,671 |
| | | Pawleys Island | 6,140,867 |
| Harleyville | \$7,147,893 | Unincorporated Areas | 861,147,493 |
| N. Charleston* | 227,692,011 | Georgetown County | \$1,398,267,539 |
| Reevesville | 977,095 | | |
| Ridgeville | 3,207,820 | | |
| St. George | 66,141,604 | | |
| Summerville* | 479,916,837 | | |
| Unincorporated Areas | 996,699,447 | | |
| Dorchester County | \$1,781,782,707 | | |

| City and County | Gross Sales | City and County | Gross Sales |
|--------------------------|-------------------------|-------------------------|------------------------|
| Ridgeway | \$4,535,785 | Greenwood | \$543,707,160 |
| Winnsboro | 172,177,394 | Hodges | 3,139,514 |
| Unincorporated Areas | 218,484,598 | Ninety Six | 10,715,756 |
| Fairfield County | \$395,197,777 | Troy | *** |
| Coward | \$4,472,000 | Ware Shoals* | 43,901,335 |
| Florence | 2,201,725,833 | Unincorporated Areas | 886,932,216 |
| Johnsonville | 31,017,201 | Greenwood County | \$1,488,445,181 |
| Lake City | 197,058,775 | Brunson | \$1,995,207 |
| Olanta | 11,137,639 | Estill | 41,799,388 |
| Pamplico | 40,775,354 | Furman | 5,051,645 |
| Quinby | 9,751,812 | Gifford | 61,089 |
| Darlington | \$144,052,146 | Hampton | 121,589,278 |
| Hartsville | 376,980,304 | Luray | *** |
| Lamar | 12,943,371 | Scotia | *** |
| Scranton | 5,274,882 | Varnville | 15,978,689 |
| Timmons ville | 34,970,998 | Yemassee* | 20,670,388 |
| Unincorporated Areas | 2,208,786,648 | Unincorporated Areas | 86,274,304 |
| Florence County | \$4,744,971,142 | Hampton County | \$293,722,695 |
| Fountain Inn* | \$78,715,631 | Bishopville | \$112,158,187 |
| Greenville | 3,360,306,987 | Lynchburg | 6,682,079 |
| Greer* | 399,666,594 | Unincorporated Areas | 105,776,178 |
| Mauldin | 1,240,947,725 | Lee County | \$224,616,444 |
| Simpsonville | 286,002,220 | Batesburg/Leesville* | \$131,777,809 |
| Travelers Rest | 185,663,665 | Cayce | 1,255,532,493 |
| Unincorporated Areas | 8,996,243,674 | Chapin | 297,461,613 |
| Greenville County | \$14,547,546,497 | Columbia* | 324,875,435 |
| Atlantic Beach | \$4,893,418 | Gaston | 43,549,864 |
| Aynor | 42,365,129 | Gilbert | 13,280,723 |
| Briarcliffe Acres | *** | Irmo* | 85,780,582 |
| Conway | 741,455,683 | Lexington | 548,115,645 |
| Loris | 122,027,980 | Pelion | 32,245,423 |
| Myrtle Beach | 2,371,139,890 | Pine Ridge | 4,406,238 |
| North Myrtle Beach | 718,915,332 | South Congaree | 16,626,207 |
| Surfside Beach | 134,617,249 | Springdale | 222,486,459 |
| Unincorporated Areas | 5,293,286,743 | Swansea | 15,517,019 |
| Horry County | \$9,428,701,423 | West Columbia | 621,689,455 |
| Hardeeville | \$179,322,622 | Unincorporated Areas | 5,459,102,400 |
| Ridgeland | 132,312,223 | Lexington County | \$9,072,447,364 |
| Unincorporated Areas | 645,204,198 | Bethune | \$7,485,854 |
| Jasper County | \$956,839,044 | Camden | 360,608,782 |
| | | Elgin | 44,069,177 |
| | | Unincorporated Areas | 944,346,239 |
| | | Kershaw County | \$1,356,510,052 |

| City and County | Gross Sales | City and County | Gross Sales |
|-------------------------|------------------------|--------------------------|-------------------------|
| Heath Springs | \$3,326,710 | Bennettsville | \$115,355,822 |
| Kershaw | 47,442,984 | Blenheim | *** |
| Lancaster | 426,632,953 | Clio | 3,300,936 |
| Unincorporated Areas | 520,864,742 | McColl | 14,167,604 |
| Lancaster County | \$998,267,389 | Tatum | 330,683 |
| Clinton | \$189,151,968 | Unincorporated Areas | 269,766,320 |
| Cross Hill | 3,287,187 | Marlboro County | \$403,624,880 |
| Fountain Inn* | 8,753,186 | Bowman | \$16,835,844 |
| Gray Court | 10,705,592 | Branchville | 9,596,067 |
| Laurens | 216,602,200 | Cope | *** |
| Ware Shoals* | *** | Cordova | *** |
| Waterloo | 3,058,681 | Elloree | 16,047,002 |
| Unincorporated Areas | 377,442,114 | Eutawville | 16,357,224 |
| Laurens County | \$809,000,928 | Holly Hill | 41,637,162 |
| McCormick | \$26,903,582 | Livingston | *** |
| Parksville | *** | Neeses | 12,223,969 |
| Plum Branch | *** | North | 16,014,534 |
| Unincorporated Areas | 23,521,296 | Norway | 8,415,040 |
| McCormick County | \$51,321,996 | Orangeburg | 462,594,812 |
| Little Mountain | \$5,835,356 | Rowesville | 1,045,085 |
| Newberry | 335,057,870 | Santee | 72,700,909 |
| Peak | *** | Springfield | 3,787,324 |
| Pomaria | *** | Vance | *** |
| Prosperity | 14,972,338 | Woodford | *** |
| Silverstreet | *** | Unincorporated Areas | 1,288,228,119 |
| Whitmire | 7,563,301 | Orangeburg County | \$1,969,778,143 |
| Unincorporated Areas | 346,789,620 | Central | \$82,893,718 |
| Newberry County | \$712,768,054 | Clemson* | 181,427,937 |
| Salem | \$1,446,333 | Easley | 742,862,506 |
| Seneca | 458,892,491 | Liberty | 49,963,024 |
| Walhalla | 35,489,580 | Norris | 1,508,316 |
| West Union | 10,986,320 | Pickens | 204,992,028 |
| Westminster | 45,784,080 | Six Mile | 10,669,791 |
| Unincorporated Areas | 649,882,711 | Unincorporated Areas | 665,605,719 |
| Oconee County | \$1,202,481,514 | Pickens County | \$1,939,923,039 |
| Marion | \$144,776,485 | Arcadia Lakes | \$543,239 |
| Mullins | 78,705,707 | Blythewood | 52,005,320 |
| Nichols | 17,312,704 | Columbia* | 3,330,657,979 |
| Sellers | *** | Eastover | 6,706,770 |
| Unincorporated Areas | 297,839,005 | Forest Acres | 224,554,365 |
| Marion County | \$538,811,140 | Irmo* | 79,848,053 |
| | | Unincorporated Areas | 7,403,415,970 |
| | | Richland County | \$11,097,731,696 |

| City and County | Gross Sales | City and County | Gross Sales |
|----------------------------|------------------------|-----------------------------|--------------------------|
| Cowpens | 18,547,559 | Campobello | \$5,022,792 |
| Duncan | 174,779,563 | Central Pacolet | *** |
| Greer* | 125,431,905 | Chesnee | 53,257,270 |
| Inman | 32,662,914 | Clover | \$113,879,564 |
| Landrum | 74,178,172 | Fort Mill | 588,801,302 |
| Lyman | 63,492,544 | Hickory Grove | *** |
| Pacolet | 8,055,957 | McConnells | 532,945 |
| Pacolet Mills | *** | Rock Hill | 1,707,646,225 |
| Reidville | 68,432 | Sharon | 4,928,142 |
| Spartanburg | 2,661,812,919 | Smyrna | *** |
| Wellford | 8,071,164 | Tega Cay | 2,889,850 |
| Woodruff | 32,957,073 | York | 276,846,839 |
| Unincorporated Areas | 4,842,759,408 | Unincorporated Areas | 2,276,073,483 |
| Spartanburg County | \$8,101,098,463 | York County | \$4,971,730,621 |
| Mayesville | \$2,102,743 | | |
| Pinewood | 3,065,560 | | |
| Sumter | 1,236,104,678 | | |
| Unincorporated Areas | 619,175,949 | | |
| Sumter County | \$1,860,448,930 | Sum of Cities | \$57,644,090,466 |
| Carlisle | *** | | |
| Jonesville | 3,396,008 | Sum of Unincorporated Areas | \$58,413,504,174 |
| Lockhart | *** | | |
| Union | 171,224,414 | Sum of Counties | 116,057,594,640 |
| Unincorporated Areas | 104,597,166 | | |
| Union County | \$280,010,298 | Sum of Allocated | \$25,006,558,692 |
| Andrews* | \$3,075,780 | | |
| Greeleyville | 17,383,298 | State Grand Total | \$141,064,153,331 |
| Hemingway | 67,310,082 | | |
| Kingstree | 192,831,403 | | |
| Lane | 865,623 | | |
| Stuckey | *** | | |
| Unincorporated Areas | 222,242,181 | | |
| Williamsburg County | \$508,853,209 | | |
| Batesburg/Leesville* | *** | | |
| Monetta* | *** | | |
| Ridge Spring | 20,419,782 | | |
| Saluda | 53,866,033 | | |
| Ward | *** | | |
| Unincorporated Areas | 46,095,544 | | |
| Saluda County | \$121,291,517 | | |

Footnotes: * Indicates the city is located in more than one county. *** Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the totals.

Gross and Net Taxable Sales by Standard Industrial Classification (SIC)

FY 2006-2007

| SIC | Classification | Number of Businesses | Gross Sales Amount | Net Taxable Sales 5% | Net Taxable Sales 3% Food | Total Net Taxable Sales |
|------|---------------------------------------|-------------------------|--------------------|----------------------------|------------------------------|-------------------------------|
| 0100 | Crop Production | 71 | \$42,697,084 | \$13,511,997 | \$26,832.33 | \$13,538,829 |
| 0270 | Animal Specialties | 40 | 213,524,628 | 3,988,741 | 92,638 | 4,081,379 |
| 0780 | Landscape Horticulture | 144 | 68,638,969 | 24,646,681 | - | 24,646,681 |
| 0810 | Forestry | 9 | 2,285,300 | 742,293 | 2,500 | 744,792 |
| 0910 | Fishing, Hatcheries | 8 | 271,664 | 154,367 | 118,666 | 273,034 |
| 1000 | Metal Mining | 0 | - | - | - | - |
| 1100 | Coal Mining | 1 | *** | *** | *** | *** |
| 1300 | Oil, Gas Extraction | 2 | *** | *** | *** | *** |
| 1400 | Nonmetallic Minerals, Excluding Fuels | 8 | 7,927,933 | 4,948,648 | - | 4,948,648 |
| 1520 | General Building Contractors | 101 | 186,446,104 | 56,174,781 | - | 56,174,781 |
| 1611 | Highway & Street Construction | 13 | 79,656,305 | 12,781,466 | - | 12,781,466 |
| 1620 | Heavy Construction, Excluding Highway | 17 | 30,382,379 | 11,818,971 | - | 11,818,971 |
| 1623 | Cable Installation | 5 | 4,962,982 | 2,349,839 | - | 2,349,839 |
| 1711 | Plumbing, Heating, Air Conditioning | 172 | 284,750,617 | 134,810,615 | - | 134,810,615 |
| 1721 | Painting, Papering, Decorating | 19 | 25,816,634 | 2,816,709 | - | 2,816,709 |
| 1731 | Electrical Work | 46 | 21,379,161 | 3,819,393 | - | 3,819,393 |
| 1740 | Masonry, Stonework and Plastering | 12 | 12,215,990 | 5,622,532 | - | 5,622,532 |
| 1750 | Carpentry & Flooring | 59 | 51,658,267 | 25,253,858 | - | 25,253,858 |
| 1761 | Roofing & Sheet Metal Work | 14 | 11,357,698 | 1,410,031 | - | 1,410,031 |
| 1771 | Concrete Work | 51 | 107,643,563 | 86,024,490 | - | 86,024,490 |
| 1781 | Water Well Drilling | 142 | 82,553,435 | 35,971,253 | - | 35,971,253 |

| <u>SIC</u> | <u>Classification</u> | <u>Number of Businesses</u> | <u>Gross Sales Amount</u> | <u>Net Taxable Sales - 5%</u> | <u>Net Taxable Sales 3% Food</u> | <u>Total Net Taxable Sales</u> |
|------------|--|---------------------------------|---------------------------|-----------------------------------|--------------------------------------|--|
| 1790 | Miscellaneous Trade Contractors | 147 | 96,218,054 | 39,664,810 | - | 39,664,810 |
| 2000 | Food & Kindred Products | 21 | 25,765,391 | 5,794,641 | 350,096 | 6,144,737 |
| 2010 | Meat Products | 29 | 75,898,169 | 5,805,825 | 1,913,655 | 7,719,480 |
| 2020 | Dairy Products | 9 | 146,952,524 | 3,736,420 | 25,701 | 3,762,120 |
| 2082 | Malt Beverages | 1 | *** | *** | *** | *** |
| 2084 | Wines, Brandy & Brandy Spirits | 72 | 4,411,960 | 4,171,721 | 86,350 | 4,258,071 |
| 2085 | Distilled Liquor | 1 | *** | *** | *** | *** |
| 2086 | Bottled & Canned Soft Drinks | 22 | 299,604,854 | 32,989,779 | 9,353 | 32,999,132 |
| 2100 | Tobacco Manufacturers | 1 | *** | *** | *** | *** |
| 2200 | Textile Mill Products | 27 | 104,099,515 | 19,426,526 | - | 19,426,526 |
| 2300 | Apparel & Other Textile Fabrics | 33 | 180,329,801 | 1,787,493 | - | 1,787,493 |
| 2400 | Lumber & Wood Products | 86 | 328,661,497 | 36,890,849 | - | 36,890,849 |
| 2411 | Logging Camps and Logging Contractor | 1 | *** | *** | *** | *** |
| 2500 | Furniture & Fixtures | 24 | 40,007,977 | 2,769,466 | - | 2,769,466 |
| 2600 | Paper & Allied Products | 20 | 115,090,153 | 5,679,074 | 1,062 | 5,680,136 |
| 2700 | Printing, Publishing, etc. | 211 | 251,647,514 | 94,888,856 | 8,716 | 94,897,573 |
| 2711 | Newspapers - Manufacturing | 9 | 5,791,429 | 1,190,462 | - | 1,190,462 |
| 2712 | Newspapers - Non Manufacturing | 5 | 4,396,774 | 1,280,522 | 215,365 | 1,495,886 |
| 2800 | Chemicals | 63 | 1,010,743,747 | 25,415,569 | - | 25,415,569 |
| 2900 | Petroleum Products, Including Asphalt | 18 | 69,167,669 | 39,668,119 | - | 39,668,119 |
| 3000 | Rubber & Misc Plastic Products | 39 | 196,774,476 | 7,254,791 | - | 7,254,791 |
| 3100 | Leather, Leather Products, Shoe Repair | 3 | *** | *** | *** | *** |
| 3200 | Stone Glass & Concrete Products | 72 | 268,905,854 | 194,184,784 | - | 194,184,784 |
| 3300 | Primary Metal Products | 42 | 269,395,870 | 29,621,663 | - | 29,621,663 |
| 3400 | Fabricated Metal Products | 135 | 670,187,844 | 53,688,137 | - | 53,688,137 |
| 3500 | Machinery, Excluding Electrical | 98 | 197,743,472 | 36,721,362 | - | 36,721,362 |

| <u>SIC</u> | <u>Classification</u> | <u>Number of Businesses</u> | <u>Gross Sales Amount</u> | <u>Net Taxable Sales -5%</u> | <u>Net Taxable Sales 3% Food</u> | <u>Total Net Taxable Sales</u> |
|------------|---------------------------------------|---------------------------------|---------------------------|----------------------------------|--------------------------------------|--|
| 3570 | Computing & Accounting Machines | 21 | 37,235,686 | 15,707,330 | - | 15,707,330 |
| 3600 | Electrical & Electronic Equipment | 84 | 203,882,553 | 17,209,601 | - | 17,209,601 |
| 3630 | Household Appliances | 7 | 38,553,868 | 5,075,138 | - | 5,075,138 |
| 3700 | Transportation Equipment | 19 | 57,007,912 | 3,530,417 | - | 3,530,417 |
| 3800 | Scientific & Medical Instruments | 42 | 62,076,381 | 36,399,621 | - | 36,399,621 |
| 3900 | Miscellaneous Manufacturing Products | 559 | 1,750,147,422 | 203,156,739 | - | 203,156,739 |
| 4011 | Railroads | 2 | *** | *** | *** | *** |
| 4200 | Trucking & Warehousing | 55 | 31,924,808 | 6,120,075 | - | 6,120,075 |
| 4500 | Air Transportation | 8 | 449,399 | 140,300 | - | 140,300 |
| 4600 | Pipelines | 1 | *** | *** | *** | *** |
| 4800 | Communication Industries | 642 | 2,124,441,119 | 1,819,465,911 | 100 | 1,819,466,011 |
| 4813 | Telephone-Telegraph Communications | 456 | 1,304,212,499 | 1,223,333,005 | - | 1,223,333,005 |
| 4841 | Cable Television | 32 | 206,805,217 | 151,693,810 | - | 151,693,810 |
| 4900 | Electrical, Gas & Water Services | 90 | 3,795,183,455 | 1,820,470,808 | - | 1,820,470,808 |
| 5010 | Motor Vehicles & Auto Equipment | 105 | 112,943,058 | 19,123,523 | - | 19,123,523 |
| 5020 | Furniture & Home Furnishings | 474 | 632,837,611 | 319,104,070 | 7,732 | 319,111,801 |
| 5030 | Lumber & Other Building Material | 63 | 202,239,454 | 82,117,120 | - | 82,117,120 |
| 5040 | Sporting, Photographic & Hobby Items | 284 | 152,494,453 | 83,646,598 | 97,030 | 83,743,629 |
| 5050 | Metals & Minerals, Except Oil | 19 | 42,699,109 | 6,117,329 | - | 6,117,329 |
| 5060 | Electrical Goods | 84 | 295,920,058 | 138,666,242 | - | 138,666,242 |
| 5070 | Hardware, Plumbing, Heating Equipment | 410 | 677,187,235 | 411,631,736 | 56,364 | 411,688,099 |
| 5080 | Industrial & Farm Machinery | 190 | 678,921,499 | 124,415,614 | 17,596 | 124,433,210 |
| 5081 | Computers & Peripheral Equipment | 1,540 | 2,009,134,762 | 866,341,513 | 6,838 | 866,348,351 |
| 5086 | Professional & Medical Equipment | 304 | 1,354,510,041 | 235,496,495 | - | 235,496,495 |
| 5099 | Other Durable Goods | 606 | 1,092,156,036 | 341,742,356 | 27,075,901 | 368,818,257 |
| 5110 | Paper & Paper Products | 36 | 160,020,570 | 36,450,236 | - | 36,450,236 |

| <u>SIC</u> | <u>Classification</u> | <u>Number of Businesses</u> | <u>Gross Sales Amount</u> | <u>Net Taxable Sales - 5%</u> | <u>Net Taxable Sales 3% Food</u> | <u>Total Net Taxable Sales</u> |
|------------|----------------------------------|---------------------------------|---------------------------|-----------------------------------|--------------------------------------|--|
| 5120 | Drug & Sundries | 16 | 126,776,854 | 4,077,638 | 278,538 | 4,356,176 |
| 5130 | Apparel, Piece Goods & Notions | 31 | 38,075,155 | 6,279,120 | - | 6,279,120 |
| 5140 | Foodstuffs & Related Products | 49 | 363,614,871 | 17,143,988 | 3,773,011 | 20,916,998 |
| 5150 | Farm Products Raw Materials | 0 | - | - | - | - |
| 5160 | Chemicals & Allied Products | 36 | 251,365,406 | 3,186,652 | - | 3,186,652 |
| 5170 | Petroleum & Petroleum Products | 22 | 562,083,045 | 56,214,736 | - | 56,214,736 |
| 5172 | Aviation Fuel | 32 | 36,940,091 | 16,100,413 | - | 16,100,413 |
| 5180 | Beer, Wine & Alcoholic Beverages | 19 | 54,427,744 | 1,029,831 | - | 1,029,831 |
| 5191 | Farm Supplies | 11 | 2,961,548 | 978,450 | - | 978,450 |
| 5194 | Tobacco Products | 3 | *** | *** | *** | *** |
| 5199 | Other Non-Durable Goods | 100 | 182,412,256 | 48,910,761 | - | 48,910,761 |
| 5211 | Building Material Dealers | 2,289 | 8,484,235,581 | 5,331,402,631 | 86,267 | 5,331,488,898 |
| 5251 | Hardware Stores | 335 | 491,816,555 | 324,512,681 | 185,280 | 324,697,962 |
| 5261 | Nurseries & Garden Shops | 642 | 337,282,143 | 125,420,782 | 800,440 | 126,221,222 |
| 5271 | Mobile Home Dealers | 372 | 382,840,850 | 90,380,290 | - | 90,380,290 |
| 5311 | Department Stores | 257 | 1,337,627,024 | 1,177,848,095 | 56,949,837 | 1,234,797,932 |
| 5331 | Variety Stores | 2,069 | 2,521,118,564 | 1,115,211,623 | 92,908,982 | 1,208,120,605 |
| 5398 | Flea Markets | 7,832 | 843,495,213 | 195,411,313 | 799,049 | 196,210,362 |
| 5399 | Miscellaneous Merchandise Stores | 2,101 | 7,730,272,559 | 4,559,389,962 | 1,040,378,556 | 5,599,768,518 |
| 5400 | Convenience Stores | 1,245 | 909,110,255 | 239,328,098 | 32,246,071 | 271,574,169 |
| 5411 | Grocery Stores | 2,518 | 8,739,589,681 | 3,049,145,335 | 2,417,877,587 | 5,467,022,922 |
| 5431 | Fruit & Vegetable Markets | 265 | 944,425,193 | 17,413,300 | 3,464,805 | 20,878,105 |
| 5460 | Bakeries | 114 | 37,267,982 | 14,504,412 | 2,400,696 | 16,905,108 |
| 5499 | Other Food Stores | 1,349 | 1,850,320,523 | 379,126,478 | 53,127,515 | 432,253,992 |
| 5511 | New & Used Car Dealers | 1,118 | 10,202,619,031 | 2,011,911,026 | 54,305 | 2,011,965,332 |
| 5521 | Used Car Dealers | 2,271 | 2,517,713,101 | 742,775,277 | 20,670 | 742,795,947 |

| <u>SIC</u> | <u>Classification</u> | <u>Number of Businesses</u> | <u>Gross Sales Amount</u> | <u>Net Taxable Sales - 5%</u> | <u>Net Taxable Sales 3% Food</u> | <u>Total Net Taxable Sales</u> |
|------------|--|---------------------------------|---------------------------|-----------------------------------|--------------------------------------|--|
| 5531 | Auto & Home Supply Stores | 2,880 | 2,691,011,294 | 1,151,892,758 | 259,749 | 1,152,152,507 |
| 5541 | Gasoline Service Stations | 1,151 | 4,231,097,522 | 477,571,182 | 51,239,559 | 528,810,741 |
| 5571 | Motorcycle Dealers | 193 | 293,349,560 | 134,326,066 | 2,372 | 134,328,438 |
| 5599 | Boat & Other Recreational Dealers | 335 | 817,635,011 | 125,440,448 | 112,919 | 125,553,367 |
| 5600 | Apparel & Accessory Stores | 4,635 | 3,276,216,281 | 2,833,266,049 | 2,803,044 | 2,836,069,093 |
| 5700 | Furniture & Home Furnishings | 3,399 | 2,552,352,137 | 1,776,546,547 | 996,768 | 1,777,543,314 |
| 5812 | Eating Places | 11,545 | 7,021,206,177 | 6,002,780,874 | 22,945,284 | 6,025,726,158 |
| 5813 | Drinking Places | 1,329 | 225,457,135 | 206,640,276 | 2,366,525 | 209,006,801 |
| 5912 | Drug Stores | 1,233 | 4,444,756,756 | 644,269,465 | 47,384,702 | 691,654,168 |
| 5921 | Liquor Stores | 1,068 | 440,650,396 | 348,682,761 | 885,161 | 349,567,922 |
| 5931 | Used Merchandise Stores | 704 | 47,988,876 | 30,354,781 | - | 30,354,781 |
| 5941 | Sporting Goods, Bicycle Shops & Firearms | 843 | 763,316,966 | 302,034,633 | 344,876 | 302,379,510 |
| 5942 | Book Stores | 726 | 621,155,892 | 333,049,295 | 19,345 | 333,068,640 |
| 5944 | Jewelry Stores | 1,239 | 366,651,390 | 261,262,281 | 629 | 261,262,910 |
| 5945 | Arts, Crafts & Hobby Stores | 328 | 105,992,612 | 74,198,689 | 151,053 | 74,349,742 |
| 5947 | Gift, Novelty & Souvenir Stores | 2,414 | 339,142,309 | 248,224,214 | 2,301,138 | 250,525,352 |
| 5961 | Mail Order Houses | 295 | 593,760,496 | 195,619,909 | 2,578,050 | 198,197,960 |
| 5962 | Vending Machines | 175 | 17,155,730 | 12,966,316 | 216,951 | 13,183,267 |
| 5963 | Arts & Crafts - \$20 License Fee | 2,024 | 8,954,619 | 7,803,192 | 100,269 | 7,903,461 |
| 5965 | Nonresident Retailers | 206 | 739,817,804 | 266,841,181 | 1,417,462 | 268,258,643 |
| 5983 | Fuel Oil Dealers | 251 | 3,460,580,660 | 113,278,537 | 4,099,238 | 117,377,775 |
| 5984 | LP Gas Dealers | 131 | 904,472,622 | 57,731,994 | 36,393 | 57,768,387 |
| 5992 | Florists | 1,093 | 251,103,331 | 110,374,777 | 374,066 | 110,748,843 |
| 5993 | Cigar Stores & Stands | 156 | 66,994,080 | 52,311,534 | 92,349 | 52,403,883 |
| 5994 | News Dealers & Newstands | 19 | 7,973,984 | 4,502,948 | - | 4,502,948 |
| 5999 | Other Miscellaneous Retail Operations | 27,805 | 23,706,386,676 | 8,209,776,932 | 133,729,893 | 8,343,506,825 |

| <u>SIC</u> | <u>Classification</u> | <u>Number of Businesses</u> | <u>Gross Sales Amount</u> | <u>Net Taxable Sales - 5%</u> | <u>Net Taxable Sales 3% Food</u> | <u>Total Net Taxable Sales</u> |
|------------|---------------------------------|---------------------------------|---------------------------|-----------------------------------|--------------------------------------|--|
| 6000 | Banking | 20 | 3,226,484 | 2,856,235 | - | 2,856,235 |
| 6120 | Savings and Loan Associations | 0 | - | - | - | - |
| 6142 | Federal Credit Unions | 1 | *** | *** | *** | *** |
| 6143 | State Credit Unions | 0 | - | - | - | - |
| 6146 | Installment Finance Companies | 175 | 10,436,261 | 9,025,539 | - | 9,025,539 |
| 6162 | Mortgage Banker | 3 | *** | *** | *** | *** |
| 6300 | Insurance Carriers | 8 | 973,850 | 494,558 | - | 494,558 |
| 6371 | Retirement Plans | 1 | *** | *** | *** | *** |
| 6500 | Real Estate | 48 | 9,351,703 | 7,686,138 | - | 7,686,138 |
| 6664 | Misc. Non-Profit Organizations | 81 | 4,360,299 | 4,331,840 | 205 | 4,332,045 |
| 6799 | Misc. Investors | 48 | 27,637,497 | 16,046,273 | - | 16,046,273 |
| 7011 | Hotels, Motels & Tourist Courts | 3,503 | 2,333,859,988 | 2,233,301,278 | 1,656,915 | 2,234,958,193 |
| 7021 | Rooming & Boarding Houses | 533 | 130,387,798 | 127,396,209 | - | 127,396,209 |
| 7030 | Campsite & Trailer Parks | 76 | 11,694,057 | 9,227,729 | 56,155 | 9,283,884 |
| 7210 | Laundry & Garment Services | 683 | 185,069,450 | 154,632,005 | - | 154,632,005 |
| 7215 | Coin Operated Laundry | 121 | 14,057,983 | 9,341,672 | - | 9,341,672 |
| 7221 | Photographic Studios | 1,057 | 234,280,098 | 125,853,907 | 300,451 | 126,154,357 |
| 7231 | Beauty Shops | 1,473 | 100,737,362 | 42,498,922 | - | 42,498,922 |
| 7241 | Barber Shops | 75 | 3,091,387 | 1,041,644 | - | 1,041,644 |
| 7261 | Funeral Services | 482 | 216,955,724 | 96,309,075 | 11,530 | 96,320,605 |
| 7291 | Tax Return Preparation Only | 129 | 1,261,667 | 220,009 | 35,017 | 255,026 |
| 7299 | Miscellaneous Personal Services | 406 | 54,678,901 | 23,851,101 | 486,264 | 24,337,365 |
| 7310 | Advertising | 177 | 69,480,259 | 35,013,309 | 9,720 | 35,023,029 |
| 7312 | Outdoor Advertising | 11 | 1,963,003 | 1,671,855 | - | 1,671,855 |
| 7332 | Blueprinting & Photocopying | 50 | 33,130,175 | 17,304,917 | - | 17,304,917 |
| 7336 | Graphic Design | 60 | 5,753,776 | 3,228,919 | 14,601 | 3,243,520 |

| <u>SIC</u> | <u>Classification</u> | <u>Number of Businesses</u> | <u>Gross Sales Amount</u> | <u>Net Taxable Sales - 5%</u> | <u>Net Taxable Sales 3% Food</u> | <u>Total Net Taxable Sales</u> |
|------------|------------------------------------|---------------------------------|---------------------------|-----------------------------------|--------------------------------------|--|
| 7349 | Cleaning Services | 22 | 3,295,937 | 812,049 | - | 812,049 |
| 7370 | Computer, Data Processing Services | 221 | 101,647,332 | 24,674,188 | 4,157 | 24,678,345 |
| 7372 | Computer Software | 300 | 320,091,970 | 98,840,483 | - | 98,840,483 |
| 7394 | Rental/Lease Of Tangible Property | 1,937 | 1,466,643,907 | 1,001,510,628 | 4,416,959 | 1,005,927,586 |
| 7399 | Other Business Services | 989 | 552,589,897 | 185,591,410 | 268,986 | 185,860,397 |
| 7500 | Auto Repair, Services & Garages | 2,639 | 923,421,279 | 340,568,711 | 189,718 | 340,758,429 |
| 7512 | Automobile Rental | 262 | 264,687,981 | 218,582,222 | - | 218,582,222 |
| 7515 | Passenger Car Leasing | 62 | 21,008,087 | 18,987,186 | - | 18,987,186 |
| 7600 | Other Repair Services | 867 | 340,946,608 | 127,451,587 | - | 127,451,587 |
| 7800 | Fair Retailers & Vendors | 23 | 5,411,978 | 4,573,110 | 59,991 | 4,633,101 |
| 7812 | Movie Production | 9 | 1,351,328 | 280,704 | - | 280,704 |
| 7832 | Motion Picture Theaters | 41 | 30,148,722 | 22,005,400 | 19,347 | 22,024,747 |
| 7833 | Drive-In Movie Theaters | 1 | *** | *** | *** | *** |
| 7911 | Dance Halls, Studios & Schools | 8 | 755,641 | 755,641 | - | 755,641 |
| 7929 | Entertainers & Groups | 31 | 1,907,828 | 1,790,357 | 23,119 | 1,813,477 |
| 7932 | Billiard & Pool Establishments | 11 | 1,115,953 | 1,074,056 | - | 1,074,056 |
| 7933 | Bowling Alleys | 22 | 3,594,062 | 3,102,511 | 1,337 | 3,103,848 |
| 7941 | Sports Clubs & Promoters | 28 | 1,553,531 | 1,202,044 | - | 1,202,044 |
| 7948 | Race Tracks & Operations | 17 | 1,533,305 | 1,516,929 | 255 | 1,517,184 |
| 7992 | Public Golf Courses | 128 | 80,911,445 | 73,100,280 | 58,475 | 73,158,755 |
| 7993 | Coin-Operated Amusement Devices | 57 | 17,682,567 | 11,920,959 | 381,853 | 12,302,812 |
| 7996 | Amusement Parks | 17 | 15,888,850 | 15,811,747 | 28,274 | 15,840,021 |
| 7997 | Membership Recreation Clubs | 124 | 31,125,241 | 10,506,416 | - | 10,506,416 |
| 7999 | Other Amusement & Recreations | 81 | 5,943,985 | 3,129,038 | - | 3,129,038 |
| 8000 | Medical & Health Services | 757 | 1,504,362,387 | 299,950,146 | 48,585 | 299,998,731 |
| 8111 | Legal Services | 1 | *** | *** | *** | *** |

| <u>SIC</u> | <u>Classification</u> | <u>Number of Businesses</u> | <u>Gross Sales Amount</u> | <u>Net Taxable Sales - 5%</u> | <u>Net Taxable Sales 3% Food</u> | <u>Total Net Taxable Sales</u> |
|--------------|---|---------------------------------|---------------------------|-----------------------------------|--------------------------------------|--|
| 8200 | Educational Services | 97 | 12,325,213 | 6,273,633 | - | 6,273,633 |
| 8300 | Family Services, Including Day Care | 18 | 2,493,157 | 1,923,410 | 10,998 | 1,934,408 |
| 8611 | Business Association | 10 | 10,940,696 | 5,950,346 | - | 5,950,346 |
| 8621 | Professional Association | 4 | *** | *** | *** | *** |
| 8631 | Labor Union | 0 | - | - | - | - |
| 8641 | Civic, Social or Fraternal Organization | 18 | 6,916,743 | 6,849,026 | - | 6,849,026 |
| 8651 | Political Organization | 1 | *** | *** | *** | *** |
| 8661 | Religious Organization | 10 | (27,299) | 26,200 | - | 26,200 |
| 8699 | Charitable Organization | 0 | - | - | - | - |
| 8742 | Marketing | 34 | 23,086,375 | 10,648,102 | - | 10,648,102 |
| 8811 | Private Household | 15 | 193,374 | 181,296 | - | 181,296 |
| 8911 | Architectural, Engineering Services | 292 | 44,861,381 | 25,024,184 | - | 25,024,184 |
| 8922 | Non-Commercial Organization | 5 | 133,573 | 133,573 | - | 133,573 |
| 8931 | Accounting, Auditing & Bookkeeping | 17 | 357,843 | 20,353 | - | 20,353 |
| 8999 | Miscellaneous Services (Including Vets) | 65 | 24,470,517 | 10,524,840 | 3,249 | 10,528,088 |
| 9199 | Governmental Entity | 5 | 539,226 | 539,226 | - | 539,226 |
| 9999 | Non-Classifiable Business | 2,045 | 2,139,844,927 | 499,398,060 | 3,919,150 | 503,317,210 |
| **** | Unknown | 1 | *** | *** | *** | *** |
| Total | | 120,042 | 141,064,153,331 | \$58,561,802,154 | \$4,022,221,134 | \$62,584,023,288 |

Footnote: *** Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

Sales and Use Tax

\$3,000 Maximum Taxpayer Discount

FY 2006-2007

| Total Discounts | Taxpaying Establishments | Discounts Taken |
|------------------------|---------------------------------|------------------------|
| \$0-\$100 | 43,409 | \$996,842 |
| \$101-\$500 | 16,898 | 4,123,269 |
| \$501-\$1000 | 5,419 | 3,817,936 |
| \$1001-\$1500 | 2,183 | 2,668,775 |
| \$1501-\$2000 | 1,248 | 2,158,627 |
| \$2001-\$2500 | 820 | 1,832,102 |
| \$2501-\$3000 | 1,853 | 5,386,576 |
| over \$3,000 | 1,184 | 3,700,614 |
| Total | 73,014 | 24,684,740 |

* Taxpayers that file and pay electronically have a maximum discount of \$3100.00

Sales and Use Tax

\$10,000 Maximum Taxpayer Discount

FY 2006-2007

| Total Discounts | Taxpaying Establishments | Discounts Taken |
|-----------------|--------------------------|-----------------|
| \$0-\$1000 | 1 | \$839 |
| \$1001-\$1500 | 1 | 1,444 |
| \$1501-\$2000 | 0 | 0 |
| \$2001-\$2500 | 0 | 0 |
| \$2501-\$3000 | 0 | 0 |
| \$3001-\$4000 | 1 | 3,116 |
| \$4001-\$4500 | 0 | 0 |
| \$4501-\$5000 | 0 | 0 |
| \$5001-\$5500 | 0 | 0 |
| \$5501-\$6000 | 0 | 0 |
| \$6001-\$6500 | 0 | 0 |
| \$6501-\$7000 | 1 | 6,715 |
| \$7001-\$7500 | 0 | 0 |
| \$7501-\$8000 | 0 | 0 |
| \$8001-\$8500 | 0 | 0 |
| \$8501-\$9500 | 2 | 8,818 |
| \$9501-\$10000 | 2 | 20,000 |
| Over \$10001 | 0 | 0 |
| Total | 8 | \$40,932 |

South Carolina Counties with Additional Sales Tax

FY 2006-2007

| County | Date of Implementation | Tax | Percent |
|--------------|------------------------|------------------|------------------|
| Abbeville | May-92 | Local Option | 1% |
| Aiken | May-01 | Capital Projects | 1% (Ended 3-06) |
| | Apr-06 | Capital Projects | 1% (Reinstated) |
| Allendale | May-92 | Local Option | 1% |
| | May-01 | Capital Projects | 1% (Ended 1-07) |
| Bamberg | May-92 | Local Option | 1% |
| Barnwell | May-99 | Local Option | 1% |
| Beaufort | Jun-99 | Transportation | 1% (Ended 12-00) |
| | May-07 | Transportation | 1% |
| Berkeley | May-97 | Local Option | 1% |
| Calhoun | May-05 | Local Option | 1% |
| Charleston | Jul-91 | Local Option | 1% |
| | May-05 | Transportation | 1/2 of 1% |
| Cherokee | Jul-96 | School District | 1% |
| Chester | May-94 | Local Option | 1% |
| | May-99 | Capital Projects | 1% (Ended 5-00) |
| Chesterfield | May-97 | Local Option | 1% |
| | Sep-00 | School District | 1% |
| Clarendon | May-97 | Local Option | 1% |
| | Jun-04 | School District | 1% |
| Colleton | Jul-91 | Local Option | 1% |
| Darlington | May-97 | Local Option | 1% |
| | Feb-04 | School District | 1% |
| Dillon | May-96 | Local Option | 1% |
| | May-03 | Capital Projects | 1% |
| Dorchester | May-05 | Transportation | 1% |
| Edgefield | May-92 | Local Option | 1% |
| Fairfield | May-06 | Local Option | 1% |
| Florence | May-94 | Local Option | 1% |

| <u>County</u> | <u>Date of Implementation</u> | <u>Tax</u> | <u>Percent</u> |
|---------------|-------------------------------|------------------|------------------|
| | May-07 | Capital Projects | 1% |
| Greenwood | May-07 | Capital Projects | 1% |
| Hampton | Jul-91 | Local Option | 1% |
| | May-03 | Capital Projects | 1% |
| Horry | May-07 | Capital Projects | 1% |
| Jasper | Jul-91 | Local Option | 1% |
| | May-99 | Capital Projects | 1% (Ended 11-02) |
| | Dec-02 | School District | 1% |
| Kershaw | May-97 | Local Option | 1% |
| Lancaster | May-92 | Local Option | 1% |
| Laurens | May-99 | Local Option | 1% |
| Lee | May-96 | Local Option | 1% |
| | Oct-06 | School District | 1% |
| Lexington | Mar-05 | School District | 1% |
| McCormick | Jul-91 | Local Option | 1% |
| Marion | Jul-91 | Local Option | 1% |
| Marlboro | May-92 | Local Option | 1% |
| Newberry | May-99 | Capital Projects | 1% (Ended 3-05) |
| | Apr-05 | Capital Projects | 1% (Reinstated) |
| Orangeburg | May-99 | Capital Projects | 1% (Ended 3-06) |
| | Apr-06 | Capital Projects | 1% (Reinstated) |
| Pickens | May-95 | Local Option | 1% |
| Richland | May-05 | Local Option | 1% |
| Saluda | May-92 | Local Option | 1% |
| Sumter | May-96 | Local Option | 1% |
| Williamsburg | May-97 | Local Option | 1% |
| York | May-98 | Capital Projects | 1% (Ended 9-04) |
| | Oct-04 | Capital Projects | 1% (Reinstated) |

Footnote: The above taxes are in addition to the 6% statewide sales tax.

Local Option Sales and Use Tax Collections by City and County (2006-2007)

| <u>CITY/COUNTY</u> | <u>TAX COLLECTED (\$)</u> |
|-------------------------|---------------------------|
| ABBEVILLE | \$530,259 |
| CALHOUN FALLS | 55,624 |
| DONALDS | 15,367 |
| DUE WEST | 44,094 |
| HONEA PATH* | 32,841 |
| LOWNDESVILLE | 4,471 |
| WARE SHOALS* | 21,266 |
| UNINCORPORATED AREAS | 804,072 |
| ABBEVILLE COUNTY | \$1,507,994 |
| ALLENDALE | \$176,458 |
| FAIRFAX | 160,227 |
| SYCAMORE | 3,154 |
| ULMERS | 3,943 |
| UNINCORPORATED AREAS | 564,009 |
| ALLENDALE COUNTY | \$907,792 |
| BAMBERG | \$380,614 |
| DENMARK | 260,827 |
| EHRHARDT | 40,172 |
| GOVAN | 269 |
| OLAR | 9,218 |
| UNINCORPORATED AREAS | 304,188 |
| BAMBERG COUNTY | \$995,288 |
| BARNWELL | \$1,126,558 |
| BLACKVILLE | 104,294 |
| ELKO | 4,230 |
| HILDA | 7,985 |
| KLINE | 2,334 |
| SNELLING | 6,480 |
| WILLISTON | 199,837 |
| UNINCORPORATED AREAS | \$360,556 |
| BARNWELL COUNTY | \$1,812,272 |
| BONNEAU | \$73,945 |
| CHARLESTON* | 1,115,090 |
| GOOSE CREEK | 3,409,310 |
| HANAHAN | 403,544 |
| JAMESTOWN | 60,541 |

| <u>CITY/COUNTY</u> | <u>TAX COLLECTED (\$)</u> |
|--------------------------|---------------------------|
| MONCKS CORNER | 2,269,858 |
| ST. STEPHENS | 194,312 |
| SUMMERVILLE* | 3,358,218 |
| UNINCORPORATED AREAS | 8,184,272 |
| BERKELEY COUNTY | \$19,069,089 |
| CAMERON | \$30,642 |
| ST. MATTHEWS | 221,139 |
| UNINCORPORATED AREAS | 490,497 |
| CALHOUN COUNTY | \$742,277 |
| AWENDAW | \$60,496 |
| CHARLESTON* | 27,953,747 |
| FOLLY BEACH | 444,132 |
| HOLLYWOOD | 212,814 |
| ISLE OF PALMS | 1,147,622 |
| JAMES ISLAND | 499,228 |
| KIAWAH ISLAND | 1,520,516 |
| LINCOLNVILLE | 20,326 |
| MCCLELLANVILLE | 63,849 |
| MEGETT | 14,808 |
| MT. PLEASANT | 11,491,576 |
| NORTH CHARLESTON* | 18,783,904 |
| RAVENEL | 204,861 |
| ROCKVILLE | 7,530 |
| SEABROOK ISLAND | 283,970 |
| SULLIVAN'S ISLAND | 184,912 |
| SUMMERVILLE* | 249,998 |
| UNINCORPORATED AREAS | 16,100,341 |
| CHARLESTON COUNTY | \$79,244,631 |
| CHESTER | \$539,986 |
| FT. LAWN | 46,825 |
| GREAT FALLS | 105,815 |
| LOWRYS | 9,453 |
| RICHBURG | 46,213 |
| UNINCORPORATED AREAS | 1,440,008 |
| CHESTER COUNTY | \$2,188,300 |
| CHERAW | \$1,150,880 |
| CHESTERFIELD | 254,952 |
| JEFFERSON | 57,603 |
| MCBEE | 59,876 |
| MT. CROGHAN | 5,508 |
| PAGELAND | 409,123 |
| PATRICK | 16,281 |
| RUBY | 13,873 |

| <u>CITY/COUNTY</u> | <u>TAX COLLECTED (\$)</u> |
|----------------------------|---------------------------|
| UNINCORPORATED AREAS | 1,087,171 |
| CHESTERFIELD COUNTY | \$3,055,265 |
| MANNING | \$1,258,778 |
| PAXVILLE | 12,367 |
| SUMMERTON | 157,792 |
| TURBEVILLE | 104,930 |
| UNINCORPORATED AREAS | 1,058,889 |
| CLARENDON COUNTY | \$2,592,756 |
| COTTAGEVILLE | \$51,675 |
| EDISTO BEACH | 403,070 |
| LODGE | 8,665 |
| SMOAKS | 7,247 |
| WALTERBORO | 2,303,120 |
| WILLIAMS | 4,091 |
| UNINCORPORATED AREAS | 1,130,411 |
| COLLETON COUNTY | \$3,908,279 |
| DARLINGTON | \$988,011 |
| HARTSVILLE | 2,165,245 |
| LAMAR | 86,928 |
| SOCIETY HILL | 74,983 |
| UNINCORPORATED AREAS | 2,251,470 |
| DARLINGTON COUNTY | \$5,566,637 |
| DILLON | \$1,288,959 |
| LAKE VIEW | 87,194 |
| LATTA | 153,208 |
| UNINCORPORATED AREAS | 1,021,048 |
| DILLON COUNTY | \$2,550,409 |
| EDGEFIELD | \$237,423 |
| JOHNSTON | 164,686 |
| NORTH AUGUSTA* | 127,085 |
| TRENTON | 20,010 |
| UNINCORPORATED AREAS | 699,427 |
| EDGEFIELD COUNTY | \$1,248,631 |
| RIDGEWAY | \$51,621 |
| WINNSBORO | 643,980 |
| UNINCORPORATED AREAS | 751,031 |
| FAIRFIELD COUNTY | \$1,446,633 |

| <u>CITY/COUNTY</u> | <u>TAX COLLECTED (\$)</u> |
|-------------------------|---------------------------|
| COWARD | \$38,879 |
| FLORENCE | 11,548,906 |
| JOHNSONVILLE | 241,734 |
| LAKE CITY | 1,075,069 |
| OLANTA | 52,581 |
| PAMPLICO | 119,791 |
| QUINBY | 92,301 |
| SCRANTON | 60,134 |
| TIMMONSVILLE | 220,866 |
| UNINCORPORATED AREAS | 8,083,401 |
| FLORENCE COUNTY | \$21,533,659 |
| BRUNSON | \$11,927 |
| ESTILL | 232,605 |
| FAIRFAX | 8,378 |
| FURMAN | 5,660 |
| GIFFORD | 1,639 |
| HAMPTON | 683,307 |
| LURAY | 2,377 |
| SCOTIA | 1,721 |
| VARNVILLE | 128,310 |
| YEMASSEE* | 97,435 |
| UNINCORPORATED AREAS | 314,117 |
| HAMPTON COUNTY | \$1,487,475 |
| HARDEEVILLE | \$571,357 |
| RIDGELAND | 692,864 |
| UNINCORPORATED AREAS | 2,330,508 |
| JASPER COUNTY | \$3,594,729 |
| BETHUNE | \$37,577 |
| CAMDEN | 2,202,593 |
| ELGIN | 381,382 |
| UNINCORPORATED AREAS | 2,808,375 |
| KERSHAW COUNTY | \$5,429,927 |
| HEATH SPRINGS | \$34,989 |
| KERSHAW | 309,465 |
| LANCASTER | 2,829,264 |
| UNINCORPORATED AREAS | 2,900,124 |
| LANCASTER COUNTY | \$6,073,842 |

| <u>CITY/COUNTY</u> | <u>TAX COLLECTED (\$)</u> |
|-------------------------|---------------------------|
| CLINTON | \$927,620 |
| CROSS HILL | 17,388 |
| FOUNTAIN INN* | 82,570 |
| GRAY COURT | 85,184 |
| LAURENS | 1,349,109 |
| WARE SHOALS | 4,135 |
| WATERLOO | 30,636 |
| UNINCORPORATED AREAS | 1,771,232 |
| LAURENS COUNTY | \$4,267,875 |
| | |
| BISHOPVILLE | \$419,962 |
| LYNCHBURG | 20,683 |
| UNINCORPORATED AREAS | 541,768 |
| LEE COUNTY | \$982,413 |
| | |
| MCCORMICK | \$201,140 |
| MT CARMEL | 131 |
| PARKSVILLE | 2,928 |
| PLUM BRANCH | 6,053 |
| UNINCORPORATED AREAS | 309,965 |
| MCCORMICK COUNTY | \$520,217 |
| | |
| MARION | \$923,032 |
| MULLINS | 534,161 |
| NICHOLS | 36,758 |
| SELLERS | 6,270 |
| UNINCORPORATED AREAS | 1,095,088 |
| MARION COUNTY | \$2,595,310 |
| | |
| BENNETTSVILLE | \$705,717 |
| BLenheim | 5,530 |
| CLIO | 32,571 |
| MCCOLL | 77,078 |
| TATUM | 4,696 |
| UNINCORPORATED AREAS | 736,378 |
| MARLBORO COUNTY | \$1,561,969 |
| | |
| CENTRAL | \$826,523 |
| CLEMSON* | 1,351,771 |
| EASLEY | 3,844,896 |
| LIBERTY | 331,153 |
| NORRIS | 9,017 |
| PICKENS | 808,641 |
| SIX MILE | 58,731 |
| UNINCORPORATED AREAS | 3,424,944 |
| PICKENS COUNTY | \$10,655,675 |

| <u>CITY/COUNTY</u> | <u>TAX COLLECTED (\$)</u> |
|------------------------------|---------------------------|
| ARCADIA LAKES | \$23,596 |
| BLYTHEWOOD | 973,354 |
| COLUMBIA* | 22,734,709 |
| EASTOVER | 79,322 |
| FOREST ACRES | 1,530,656 |
| IRMO* | 516,440 |
| UNINCORPORATED AREAS | 27,294,268 |
| RICHLAND COUNTY | \$53,152,345 |
| BATESBURG/LEESVILLE* | \$35,555 |
| MONETTA* | 7,235 |
| RIDGE SPRING | 52,259 |
| SALUDA | 303,133 |
| WARD | 11,302 |
| UNINCORPORATED AREAS | 427,942 |
| SALUDA COUNTY | \$837,427 |
| MAYESVILLE | \$14,451 |
| PINEWOOD | 26,842 |
| SUMTER | 7,207,550 |
| UNINCORPORATED AREAS | 3,272,479 |
| SUMTER COUNTY | \$10,521,323 |
| ANDREWS* | \$29,757 |
| GREELEYVILLE | 53,679 |
| HEMINGWAY | 313,898 |
| KINGSTREE | 730,356 |
| LANE | 8,285 |
| STUCKEY | 8,711 |
| UNINCORPORATED AREAS | 772,755 |
| WILLIAMSBURG COUNTY | \$1,917,443 |
| STATE GRAND TOTAL | \$251,967,885 |

Note: These collections are based on the state's fiscal year, July-June. However, Local Option is disbursed by the State Treasurer's Office on a June-May collection period, with final disbursements for the year in June.

Special Local Option Sales Tax Collections by County (FY 2006-2007)

Capital Project Tax

| | |
|--------------|---------------------|
| Aiken | \$16,747,082 |
| Allendale | 619,580 |
| Dillon | 2,440,429 |
| Florence | 1,342,877 |
| Greenwood | 558,086 |
| Hampton | 1,486,099 |
| Horry | 4,503,953 |
| Newberry | 3,462,901 |
| Orangeburg | 9,382,403 |
| York | 25,439,889 |
| Total | \$65,983,297 |

School District Tax

| | |
|--------------|---------------------|
| Cherokee | \$5,246,315 |
| Chesterfield | 2,697,046 |
| Clarendon | 2,645,726 |
| Darlington | 4,694,433 |
| Jasper | 3,213,967 |
| Lee | 532,913 |
| Lexington | 34,152,164 |
| Total | \$53,182,564 |

Transportation Tax

| | |
|--------------|---------------------|
| Beaufort | \$2,100,445 |
| Charleston | 39,316,865 |
| Dorchester | 9,612,451 |
| Total | \$51,029,761 |

Note: The counties reported are those that currently have these taxes in effect.

Accommodations Tax Collections by Month

(FY 2006-2007)

| County | Tax Collected |
|---------------|----------------------|
| Jul-06 | \$5,524,490 |
| Aug-06 | 7,223,919 |
| Sept-06 | 4,747,479 |
| Oct-06 | 3,284,481 |
| Nov-06 | 2,779,133 |
| Dec-06 | 2,088,769 |
| Jan-07 | 1,892,328 |
| Feb-07 | 1,634,625 |
| Mar-07 | 2,196,657 |
| Apr-07 | 2,666,660 |
| May-07 | 4,410,731 |
| Jun-07 | 4,323,225 |
| Total | \$42,772,498 |

Accommodations Tax Collections by County

| (FY 2006-2007) | | | |
|--|--------------------|--------------------------|---------------------|
| County | Tax Collected (\$) | County | Tax Collected (\$) |
| Abbeville | \$10,127 | Hampton | 34,000 |
| Aiken | 386,066 | Horry | 14,658,814 |
| Allendale | 7,399 | Jasper | 281,239 |
| Anderson | 403,751 | Kershaw | 113,913 |
| Bamberg | 9,061 | Lancaster | 45,596 |
| Barnwell | 24,866 | Laurens | 102,107 |
| Beaufort | 5,518,471 | Lee | 13,672 |
| Berkeley | 481,947 | Lexington | 843,307 |
| Calhoun | *** | McCormick | 39,353 |
| Charleston | 8,991,222 | Marion | 25,709 |
| Cherokee | 103,128 | Marlboro | 27,406 |
| Chester | 64,167 | Newberry | 84,809 |
| Chesterfield | 49,425 | Oconee | 128,996 |
| Clarendon | 122,684 | Orangeburg | 552,685 |
| Colleton | 500,905 | Pickens | 251,333 |
| Darlington | 67,736 | Richland | 2,121,719 |
| Dillon | 113,491 | Saluda | *** |
| Dorchester | 135,702 | Spartanburg | 711,203 |
| Edgefield | 12,056 | Sumter | 233,532 |
| Fairfield | 30,904 | Union | 20,960 |
| Florence | 890,911 | Williamsburg | 19,917 |
| Georgetown | 1,390,490 | York | 571,786 |
| Greenwood | 147,988 | Total of Counties | \$42,657,672 |
| | | Unallocated Total | 114,826 |
| Footnote: *** indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total. | | State Grand Total | \$42,772,498 |

Admissions Tax Collections by County

(FY 2006-2007)

| County | Tax Collected (\$) | County | Tax Collected (\$) |
|--|--------------------|--------------------------|---------------------|
| Abbeville | \$1,530 | Hampton | 11,964 |
| Aiken | 770,638 | Horry | 9,437,266 |
| Allendale | *** | Jasper | 47,965 |
| Anderson | 453,408 | Kershaw | 33,953 |
| Bamberg | 1,211 | Lancaster | 48,138 |
| Barnwell | *** | Laurens | 68,917 |
| Beaufort | 3,497,835 | Lee | *** |
| Berkeley | 463,952 | Lexington | 394,603 |
| Calhoun | *** | McCormick | 52,211 |
| Charleston | 4,487,509 | Marion | 11,624 |
| Cherokee | 36,591 | Marlboro | 7,224 |
| Chester | 12,715 | Newberry | 16,333 |
| Chesterfield | 27,616 | Oconee | 120,902 |
| Clarendon | 64,315 | Orangeburg | 170,593 |
| Colleton | 35,356 | Pickens | 1,869,418 |
| Darlington | 352,462 | Richland | 3,556,634 |
| Dillon | 19,094 | Saluda | 19,478 |
| Dorchester | 257,974 | Spartanburg | 708,654 |
| Edgefield | 76,789 | Sumter | 164,061 |
| Fairfield | 14,684 | Union | 20,987 |
| Florence | 432,715 | Williamsburg | 19,050 |
| Georgetown | 1,042,240 | York | 1,513,563 |
| Greenwood | 258,060 | Total of Counties | \$32,926,684 |
| | | Unallocated Total | 187,221 |
| Footnote: *** indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total. | | State Grand Total | \$33,113,905 |

Admissions Tax Collections by Event Type

| Class Code | Type of Admission | Number of Returns | Tax Collected |
|-------------------|---|--------------------------|----------------------|
| 01 | Dances | 1,127 | \$1,143,524 |
| 02 | Nightclubs | 2,860 | 730,792 |
| 03 | Bands | 852 | 147,516 |
| 04 | Skating | 499 | 253,859 |
| 05 | Bowling | 476 | 883,288 |
| 06 | Golf | 3,983 | 11,292,174 |
| 07 | Golf Driving Range/Tennis | 788 | 1,121,614 |
| 08 | Miniature Golf Course | 494 | 820,552 |
| 09 | Swimming | 134 | 103,993 |
| 10 | Miniature Raceway | 206 | 274,884 |
| 11 | State/County park | 158 | 384,047 |
| 12 | Archery | 120 | 35,850 |
| 13 | Amusement Rides | 227 | 435,445 |
| 14 | Carnival | 31 | 26,717 |
| 15 | Circus | 29 | 35,168 |
| 16 | Itinerant Shows | 145 | 171,657 |
| 17 | Promoter | 286 | 1,155,407 |
| 18 | Gardens | 100 | 913,568 |
| 19 | Amusement Parks | 221 | 2,207,197 |
| 20 | Sight Seeing Attractions | 157 | 149,312 |
| 21 | Fishing Pier | 68 | 29,989 |
| 22 | Horse Racing , Shows, & Rides | 77 | 16,647 |
| 23 | Athletic Events | 564 | 3,483,017 |
| 24 | Auto/Motorcycle Racing | 323 | 418,545 |
| 25 | Myrtle Beach Live Entertainment Theatre | 166 | 2,166,233 |
| 26 | Gyms, Spas, Body Building & Fitness Centers | 98 | 85,822 |
| 27 | Miscellaneous | 1,118 | 627,182 |
| 99 | Movie Theatres | 1,004 | 3,999,906 |
| Total | | 16,311 | \$33,113,905 |

Comparison of State Excise Tax Rates on Cigarettes

January 1, 2007

| | | TAX RATE (¢ per pack) | RANK | | | |
|-------|---------------|--------------------------------|------|---------------|--------------------------------|------|
| STATE | | | | STATE | TAX RATE (¢ per pack) | RANK |
| AL | | | | | | |
| (1) | Alabama (1) | 42.5 | 40 | Nebraska | 64 | 31 |
| AK | Alaska (3) | 180 | 7 | Nevada | 80 | 26 |
| | | | | New | | |
| AZ | Arizona | 200 | 4 | Hampshire | 80 | 26 |
| AR | Arkansas | 59.0 | 33 | New Jersey | 257.5 | 1 |
| CA | California | 87 | 24 | New Mexico | 91 | 23 |
| CO | Colorado | 84 | 25 | New York (1) | 150 | 13 |
| | | | | North | | |
| CT | Connecticut | 151 | 11 | Carolina | 35 | 44 |
| DE | Delaware | 55 | 36 | North Dakota | 44 | 39 |
| FL | Florida | 33.9 | 45 | Ohio | 125 | 16 |
| GA | Georgia | 37 | 41 | Oklahoma | 103 | 19 |
| HI | | | | | | |
| (2) | Hawaii (3) | 160 | 10 | Oregon | 118 | 18 |
| ID | Idaho | 57 | 34 | Pennsylvania | 135 | 15 |
| IL | Illinois (1) | 98 | 22 | Rhode Island | 246 | 2 |
| | | | | South | | |
| IN | Indiana | 55.5 | 35 | Carolina | 7 | 51 |
| IA | Iowa | 36 | 42 | South Dakota | 53 | 38 |
| | | | | Tennessee (1) | | |
| KS | Kansas | 79 | 28 | (2) | 20 | 48 |
| KY | Kentucky (2) | 30 | 46 | Texas | 141 | 14 |
| LA | Louisiana | 36 | 42 | Utah | 69.5 | 30 |
| ME | Maine | 200 | 4 | Vermont | 179 | 8 |
| MD | Maryland | 100 | 20 | Virginia (1) | 30 | 46 |
| MA | Massachusetts | 151 | 11 | Washington | 202.5 | 3 |
| MI | Michigan | 200 | 4 | West Virginia | 55 | 36 |
| MN | Minnesota (4) | 123 | 17 | Wisconsin | 77 | 29 |
| MS | Mississippi | 18 | 49 | Wyoming | 60 | 32 |
| MO | | | | Dist. of | | |
| (1) | Missouri (1) | 17 | 50 | Columbia | 100 | 20 |
| MT | Montana | 170 | 9 | | | |
| | | | | U. S. Median | 80.0 | |

Source: Compiled by FTA from various sources.

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN.

(3) Tax Rate is scheduled to increase to \$2.00 per pack on July 1, 2007 in AK, and to \$2.00 on Sept. 30, 2007 in HI.

(4) Plus an additional 25.5 cent sales tax is added to the wholesale price of a tax stamp (total \$1.485).

Tobacco Tax Collections by Month

FY 2006-2007

| County | Cigarettes | Other Tobacco Products | Total |
|--------------|---------------------|---------------------------|---------------------|
| Jul 06 | \$2,201,454 | \$392,545 | \$2,593,999 |
| Aug 06 | 2,189,868 | 376,264 | \$2,566,132 |
| Sep 06 | 2,386,025 | 382,192 | \$2,768,217 |
| Oct 06 | 2,187,194 | 371,810 | \$2,559,004 |
| Nov 06 | 2,087,572 | 430,673 | \$2,518,245 |
| Dec 06 | 1,973,234 | 305,628 | \$2,278,862 |
| Jan 07 | 3,324,724 | 480,514 | \$3,805,238 |
| Feb 07 | 1,860,964 | 349,313 | \$2,210,277 |
| Mar 07 | 1,862,297 | 370,321 | \$2,232,618 |
| Apr 07 | 2,207,529 | 1,029,821 | \$3,237,350 |
| May 07 | 2,071,653 | 413,298 | \$2,484,951 |
| Jun 07 | 2,269,382 | 415,755 | \$2,685,137 |
| Total | \$26,621,896 | \$5,318,134 | \$31,940,030 |

Alcohol Beverage Licenses by County and Type

FY 2006-2007

| County | 7 DAY WEEK OFF PREMISES B/W | B/W PRODUCER | B/W PRODUCE R/IMPORTER | BREWERY/ WINERY OPERATOR | BREW/PUB B/W | BUSINESS (RESTAURANT & HOTEL) LIQUOR BY THE DRINK | FOOD SERVICE ESTABLISHMEN T | IN-STATE LIQUOR MANUFACTURE R | IN-STATE LIQUOR WHOLESALE | LIQUOR PRODUCE R | NOT-FOR- PROFIT (PRIVATE CLUB) LIQUOR BY THE DRINK | OFF PREMISES BEER/WINE | ON PREMISES BEER/WINE | OUT OF STATE WINE SHIPPER |
|--------------|--------------------------------------|-----------------|------------------------------|--------------------------------|-----------------|--|-----------------------------------|--|---------------------------------|------------------------|--|------------------------------|-----------------------------|---------------------------------|
| ABBEVILLE | | | | | | | 1 | | | | 1 | 1 | 5 | |
| AIKEN | 4 | | | | | | 15 | | | | 1 | 14 | 27 | |
| ALLENDALE | | | | | | | 1 | 1 | | | 5 | 13 | 17 | |
| ANDERSON | | | | | | | 10 | | | | 3 | 21 | 21 | |
| BAMBERG | | | | | | | 2 | | | | 2 | 21 | 18 | |
| BARNWELL | | | | | | | 7 | | | | 7 | 25 | 37 | |
| BEAUFORT | 107 | 3 | 3 | 2 | 1 | | 311 | 30 | | 1 | 45 | 39 | 457 | |
| BERKELEY | 25 | | | | | | 62 | | | 1 | 34 | 84 | 169 | |
| CALHOUN | | | | | | | 1 | | | | | 5 | 4 | |
| CHARLESTON | 30 | 3 | 3 | 1 | | | 69 | 1 | 1 | 2 | 3 | 22 | 124 | |
| CHEROKEE | | | | | | | 21 | | | | 9 | 76 | 46 | |
| CHESTER | | | | | | | 3 | | | | 16 | 40 | 52 | |
| CHESTERFIELD | | | | | | | 13 | | | | 13 | 57 | 63 | |
| CLARENDON | | | | | | | 2 | | | | 1 | 12 | 11 | |
| COLLETON | | | | | | | 4 | | | | 1 | 5 | 13 | |
| DARLINGTON | | | | | | | 16 | | | | 15 | 81 | 97 | |
| DILLON | | | | | | | 12 | | | | 3 | 38 | 60 | |
| DORCHESTER | 3 | | | | | | 14 | | | | 4 | 8 | 22 | |
| EDGEFIELD | | | | | | | 1 | | | | | 7 | 1 | |
| FAIRFIELD | | | | | | | 5 | | | 1 | 3 | 24 | 39 | |
| FLORENCE | | | | | | | 68 | | | | 41 | 162 | 202 | |
| GEORGETOWN | 11 | 1 | 1 | | 1 | | 17 | | | | | 5 | 23 | |
| GREENVILLE | 38 | 2 | 2 | | 1 | | 71 | 1 | | | 18 | 31 | 127 | |
| GREENWOOD | | | | | | | 9 | | | | 1 | 8 | 15 | |
| HAMPTON | | | | | | | 3 | | | | 1 | 7 | 7 | |
| HORRY | 284 | 1 | 1 | 5 | 1 | | 617 | | | 3 | 24 | 69 | 854 | |
| JASPER | | | | | | | 6 | 1 | | | 1 | 5 | 16 | |
| KERSHAW | | | | | | | 8 | | | | 2 | 10 | 16 | |
| LANCASTER | | | | | | | 5 | | | | 3 | 17 | 18 | |
| LAURENS | | | | | 1 | | 16 | | | | 13 | 90 | 57 | |
| LEE | | | | | | | 1 | | | | 3 | 1 | 7 | |
| LEXINGTON | | 1 | 1 | | | | 139 | | | 1 | 36 | 213 | 302 | |
| MARION | | | | | | | 3 | | | | | 5 | 7 | |
| MARLBORO | | | | | | | 4 | | | | 5 | 5 | 18 | |
| MCCORMICK | | | | | | | 5 | | | | 5 | 11 | 27 | |
| NEWBERRY | | | | | | | 15 | | | | 6 | 38 | 69 | |
| OCONEE | | | | 1 | | | 45 | | | 1 | 18 | 33 | 105 | |
| ORANGEBURG | | | | | | | 8 | | | | 5 | 18 | 25 | |
| PICKENS | | | | 1 | | | 45 | | | 1 | 18 | 33 | 105 | |
| RICHLAND | | 3 | 3 | | 1 | | 265 | 16 | | 4 | 53 | 276 | 535 | |
| SALUDA | | | | | | | 3 | | | | 2 | 22 | 25 | |
| SPARTANBURG | | 1 | 1 | 1 | 1 | | 148 | 3 | | 2 | 47 | 289 | 294 | |
| STATEWIDE | | 820 | 820 | | | | | | | 125 | | | | 225 |
| SUMTER | | | | | | | 8 | | | | 3 | 14 | 23 | |
| UNCLASSIFIED | | | | | | | 23 | 1 | | | 23 | 72 | 79 | |
| UNION | | | | | | | 2 | | | | | 4 | 5 | |
| WILLIAMSBURG | | | | | | | 2 | | | | | 6 | 11 | |
| YORK | | | | | | | 19 | | | 1 | 5 | 62 | 43 | |
| Grand Total | 502 | 835 | 835 | 11 | 7 | 2125 | 54 | 1 | 14 | 131 | 499 | 2219 | 4298 | 225 |

Alcohol Beverage Licenses by County and Type

FY 2006-2007

| RETAIL LIQUOR STORE | SPECIAL EVENT B/W | SPECIAL EVENT LIQUOR BY THE DRINK | TEMP 120-DAY 7 DAY WEEK OFF PREMISES BEER/WINE | TEMP 120-DAY B/W PRODUCER | TEMP 120-DAY BREWPU B B/W | TEMP 120-DAY BUSINESS (RESTAURANT & HOTEL) LIQUOR BY THE DRINK | TEMP 120-DAY LIQUOR PRODUCER | TEMP 120-DAY NOT-FOR-PROFIT (PRIVATE CLUB) LIQUOR BY THE DRINK | TEMP 120-DAY OFF PREMISES BEER/WINE | TEMP 120-DAY ON PREMISES BEER/WINE | TEMP 120-DAY RETAIL LIQUOR STORE | WHOLESALE B/W DISTRIBUTOR | GRAND TOTAL |
|---------------------|-------------------|-----------------------------------|--|---------------------------|---------------------------|--|------------------------------|--|-------------------------------------|------------------------------------|----------------------------------|---------------------------|-------------|
| 2 | | 1 | | 1 | | | 1 | | 1 | | | 1 | 15 |
| 1 | | 28 | | 53 | | | 28 | | 11 | 2 | | | 184 |
| 6 | | | | 2 | | | | | | | | | 46 |
| 4 | 9 | 8 | | 77 | | 9 | 8 | 1 | 16 | 10 | 3 | | 200 |
| 2 | 1 | 2 | | 3 | | 1 | 2 | | 1 | 2 | | | 57 |
| 9 | | 2 | | 2 | | | 2 | | 2 | | | | 93 |
| 37 | 27 | 31 | 5 | 108 | 1 | 27 | 31 | | 2 | 31 | 1 | 5 | 1,305 |
| 24 | 6 | 7 | 2 | 21 | | 6 | 7 | 4 | 9 | 13 | | 4 | 478 |
| 1 | | 1 | | 1 | | | 1 | | 2 | | | | 16 |
| 8 | 22 | 82 | 20 | 302 | | 22 | 82 | 1 | 8 | 33 | 6 | 1 | 846 |
| 9 | | 1 | | 8 | | | 1 | | 18 | 1 | | | 190 |
| 12 | 1 | 4 | | 6 | | 1 | 4 | 1 | 5 | 8 | 1 | | 154 |
| 13 | 2 | 5 | | 6 | | 2 | 5 | 2 | 5 | 5 | 1 | | 192 |
| 4 | | 4 | | 10 | | | 4 | | 5 | 2 | 2 | | 57 |
| 1 | | 5 | | 11 | | | 5 | | 3 | 3 | 1 | | 52 |
| 16 | 2 | 5 | | 11 | | 2 | 5 | 2 | 6 | 11 | 2 | | 271 |
| 10 | | 1 | | 4 | | | 1 | | 3 | 7 | | | 139 |
| 2 | 4 | 3 | 1 | 8 | | 4 | 3 | 2 | 1 | 8 | | | 87 |
| | | 3 | | 15 | | | 3 | 1 | 4 | 1 | | | 36 |
| 6 | 1 | 2 | | 3 | | 1 | 2 | | 4 | 2 | | 1 | 94 |
| 28 | 5 | 10 | | 54 | | 5 | 10 | 3 | 9 | 14 | | 2 | 613 |
| 1 | 12 | 7 | 2 | 10 | | 12 | 7 | | 2 | 14 | | | 126 |
| 4 | 19 | 45 | 2 | 272 | | 19 | 45 | 2 | 18 | 37 | | 1 | 755 |
| 1 | 4 | 8 | | 40 | | 4 | 8 | | 8 | 4 | | | 110 |
| 3 | 1 | 5 | | 5 | | 1 | 5 | 1 | 1 | 5 | | | 45 |
| 90 | 56 | 44 | 7 | 127 | | 56 | 44 | 1 | 8 | 67 | 8 | 6 | 2,373 |
| 1 | 1 | 1 | | 16 | | 1 | 1 | | 2 | 5 | | | 57 |
| 5 | 2 | 19 | | 43 | | 2 | 19 | 1 | 6 | 4 | 2 | | 139 |
| 3 | 1 | 6 | | 8 | | 1 | 6 | | 7 | 9 | 1 | | 85 |
| 15 | 2 | 6 | | 43 | 1 | 2 | 6 | 1 | 15 | 5 | 3 | | 276 |
| 1 | | | | 2 | | | | | 3 | 1 | | | 19 |
| 61 | 11 | 16 | | 53 | | 11 | 16 | 6 | 16 | 25 | 3 | 3 | 914 |
| 2 | | 1 | | 2 | | | 1 | | 4 | 1 | | | 27 |
| 1 | | 2 | | 5 | | | 2 | 1 | 1 | 4 | 1 | | 48 |
| 5 | 1 | 2 | | 3 | | 1 | 2 | 1 | 1 | 3 | | | 66 |
| 10 | | 6 | | 21 | | | 6 | | 6 | 3 | | | 180 |
| 19 | 2 | 13 | | 23 | | 2 | 13 | | 8 | 7 | | 1 | 351 |
| 8 | 5 | 9 | | 25 | | 5 | 9 | 1 | 15 | 7 | 4 | | 144 |
| 19 | 2 | 13 | | 23 | | 2 | 13 | | 8 | 7 | | 1 | 351 |
| 77 | 10 | 47 | | 254 | | 10 | 47 | 2 | 17 | 40 | 6 | 8 | 1,676 |
| 5 | 2 | 2 | | 5 | | 2 | 2 | | 2 | 5 | | | 77 |
| 50 | 15 | 24 | | 167 | | 15 | 24 | 5 | 38 | 26 | 7 | 4 | 1,162 |
| | | | | | | | | | | | | | 1,930 |
| 2 | 1 | 6 | | 30 | | 1 | 6 | 1 | 5 | 4 | 1 | | 105 |
| 13 | | 2 | | 23 | | | 2 | 2 | 2 | 4 | | | 247 |
| 1 | | 8 | | 12 | | | 8 | | 3 | 1 | | | 44 |
| 2 | 2 | 3 | | 5 | | 2 | 3 | | 2 | 4 | 1 | | 43 |
| 7 | 6 | 9 | | 78 | | 6 | 9 | 1 | 49 | 15 | | 1 | 312 |
| 601 | 235 | 509 | 39 | 2001 | 2 | 235 | 509 | 43 | 359 | 461 | 59 | 38 | 16,847 |

Alcohol Beverage License

Local Option Permit Counties and Municipalities

FY 2006-2007

| Counties: | LOP | 7 Day Beer & Wine |
|-------------------|------------|------------------------------|
| Beaufort | YES | YES |
| Charleston | YES | YES |
| Georgetown | YES | YES |
| Horry | YES | YES |
| Lexington | YES | NO |
| Richland | YES | NO |
| CITIES: | | |
| Aiken | YES | YES |
| Bluffton | YES | YES |
| Columbia | YES | YES |
| Daniel Island | YES | YES |
| North Charleston | YES | YES |
| (Charleston Cty.) | | |
| North Charleston | YES | YES |
| (Berkeley Cty.) | | |
| North Charleston | YES | YES |
| (Dorchester Cty.) | | |
| Edisto Beach | YES | YES |
| Goose Creek | YES | YES |
| Greenville | YES | YES |
| Hilton Head | YES | YES |
| Port Royal | YES | YES |
| Rock Hill | YES | NO |
| Santee | YES | NO |
| Spartanburg | YES | NO |
| Summerville | YES | YES |
| (Charleston Cty.) | | |
| Summerville | YES | YES |
| (Berkeley Cty.) | | |
| Summerville | YES | YES |
| (Dorchester Cty.) | | |
| Tega Cay | YES | NO |
| Yemassee | YES | YES |

Documentary Stamp Collections by County

July 1, 2006-June 30, 2007

| County | Tax Collections |
|--------------|--------------------|
| Abbeville | 199,075.13 |
| Aiken | 2,484,528.14 |
| Allendale | 51,213.50 |
| Anderson | 2,349,208.95 |
| Bamberg | 76,217.34 |
| Barnwell | 192,618.31 |
| Beaufort | 9,794,837.49 |
| Berkeley | 4,126,155.96 |
| Calhoun | 104,127.15 |
| Charleston | 14,332,020.66 |
| Cherokee | 292,086.70 |
| Chester | 276,251.14 |
| Chesterfield | 159,885.94 |
| Clarendon | 369,223.35 |
| Colleton | 695,472.75 |
| Darlington | 339,040.95 |
| Dillon | 135,258.01 |
| Dorchester | 3,070,474.29 |
| Edgefield | 405,233.65 |
| Fairfield | 348,669.91 |
| Florence | 1,380,528.93 |
| Georgetown | 2,733,013.24 |
| Greenville | 9,187,713.72 |
| Greenwood | 704,786.51 |
| Hampton | 184,856.58 |
| Horry | 15,169,404.16 |

| <u>County</u> | <u>Tax Collections</u> |
|---------------|----------------------------|
| Kershaw | 786,782.04 |
| Lancaster | 2,049,870.26 |
| Laurens | 426,434.10 |
| Lee | 74,209.02 |
| Lexington | 2,929,349.85 |
| Marion | 254,725.74 |
| Marlboro | 113,950.19 |
| Mccormick | 218,727.77 |
| Newberry | 399,450.79 |
| Oconee | 1,761,979.09 |
| Orangeburg | 698,212.60 |
| Pickens | 1,837,817.61 |
| Richland | 7,222,200.48 |
| Saluda | 204,878.15 |
| Spartanburg | 3,583,980.91 |
| Sumter | 971,880.38 |
| Union | 179,411.30 |
| Williamsburg | 130,349.57 |
| York | 5,742,441.45 |
| <hr/> | |
| Total | \$99,354,830 |

Footnote: * Total tax minus total non-refundable credits equals state tax liability.

Assessed Property Values by School District

(For 2008 Index Year Based on 2006 Tax Year Assessed Value)

| School District | Owner Occupied Residential | Agricultural 4% | Agricultural 6% | All Other | Personal Property County | Fee-in Lieu & Joint Industrial Park | Manufacturing Property | Business Personal Property | Utility Property | Motor Carrier | Total County & State Assessments |
|-----------------|----------------------------|-----------------|-----------------|---------------|--------------------------|-------------------------------------|------------------------|----------------------------|------------------|---------------|----------------------------------|
| Abbeville | 18,445,810 | 1,066,911 | 269,720 | 8,800,536 | 9,072,460 | 1,711,289 | 8,995,640 | 1,237,144 | 5,131,456 | 234,476 | 54,965,442 |
| Aiken | 161,212,408 | 2,208,277 | 711,480 | 111,621,747 | 73,131,658 | 25,604,148 | 46,737,530 | 16,800,090 | 45,795,520 | 1,080,237 | 484,903,095 |
| Allendale | 3,613,760 | 1,055,240 | 452,560 | 2,385,850 | 2,354,490 | 122,720 | 8,346,840 | 883,480 | 3,032,064 | 18,842 | 22,265,846 |
| Anderson 1 | 51,793,400 | 442,760 | 890 | 32,705,260 | 25,062,880 | 10,792,310 | 5,027,663 | 4,828,480 | 14,875,380 | 70,773 | 145,599,796 |
| Anderson 2 | 16,948,690 | 473,770 | 6,290 | 10,160,700 | 8,443,690 | 1,676,660 | 4,864,542 | 1,872,060 | 5,916,310 | 34,954 | 50,397,666 |
| Anderson 3 | 9,626,860 | 486,360 | 60,540 | 6,886,750 | 5,447,920 | 5,229,720 | 3,422,583 | 732,600 | 5,600,680 | 19,352 | 37,513,365 |
| Anderson 4 | 25,551,630 | 495,880 | 10,220 | 26,555,660 | 11,345,360 | 14,274,240 | 3,853,719 | 1,552,820 | 4,796,140 | 46,399 | 88,482,068 |
| Anderson 5 | 77,974,150 | 196,950 | 1,820 | 86,597,900 | 34,200,250 | 11,557,340 | 9,705,622 | 13,244,890 | 13,731,330 | 154,932 | 247,365,184 |
| Bamberg 1 | 5,175,890 | 1,094,780 | 158,090 | 3,130,360 | 3,185,780 | 0 | 1,076,310 | 818,750 | 2,139,730 | 283,060 | 17,062,750 |
| Bamberg 2 | 3,288,570 | 648,020 | 31,490 | 2,231,440 | 1,708,510 | 0 | 1,706,720 | 422,380 | 2,359,370 | 206,230 | 12,602,730 |
| Barnwell 19 | 2,557,520 | 344,260 | 6,280 | 1,815,140 | 1,684,710 | 403,848 | 674,400 | 287,590 | 1,434,600 | 118,796 | 9,327,144 |
| Barnwell 29 | 3,161,330 | 357,560 | 54,840 | 2,494,550 | 1,857,431 | 201,032 | 4,518,210 | 401,484 | 994,340 | 179,455 | 14,220,232 |
| Barnwell 45 | 8,218,560 | 586,550 | 73,140 | 7,196,930 | 4,824,625 | 1,015,279 | 2,240,510 | 1,505,875 | 3,402,140 | 380,697 | 29,444,306 |
| Beaufort | 448,806,563 | 852,858 | 14,815 | 981,343,332 | 131,100,215 | 0 | 2,868,930 | 45,724,300 | 39,187,022 | 1,352,570 | 1,651,250,605 |
| Berkeley | 180,046,650 | 1,866,710 | 1,380,590 | 195,222,730 | 73,759,291 | 45,639,668 | 50,521,023 | 14,381,900 | 36,094,120 | 2,600,815 | 601,513,497 |
| Calhoun | 13,888,090 | 1,633,130 | 61,040 | 10,093,430 | 7,796,990 | 15,342,244 | 19,390,670 | 1,444,950 | 5,403,863 | 685,932 | 75,740,339 |
| Charleston | 781,703,140 | 1,746,710 | 591,290 | 1,425,754,480 | 217,266,825 | 34,093,767 | 40,521,770 | 76,428,110 | 83,154,801 | 1,011,485 | 2,662,272,378 |
| Cherokee | 44,078,390 | 817,500 | 140,340 | 37,177,620 | 20,340,880 | 22,453,940 | 25,538,140 | 5,619,500 | 13,906,353 | 790,099 | 170,862,762 |
| Chester | 24,851,030 | 1,223,020 | 475,300 | 17,110,990 | 11,944,370 | 8,788,020 | 21,073,390 | 4,123,200 | 12,934,200 | 658,800 | 103,182,320 |
| Chesterfield | 26,463,650 | 2,516,490 | 75,980 | 20,773,200 | 15,715,123 | 6,270,868 | 22,189,070 | 4,590,220 | 9,713,430 | 600,863 | 108,908,894 |
| Clarendon 1 | 7,257,650 | 866,495 | 94,060 | 10,611,090 | 3,287,404 | 394,772 | 2,558,250 | 764,360 | 2,184,717 | 411,707 | 28,430,505 |

| School District | Owner Occupied Residential | Agricultural 4% | Agricultural 6% | All Other | Personal Property County | Fee-in-Lieu & Joint Industrial Park | Manufacturing Property | Business Personal Property | Utility Property | Motor Carrier | Total County & State Assessments |
|-----------------|----------------------------|-----------------|-----------------|-------------|--------------------------|-------------------------------------|------------------------|----------------------------|------------------|---------------|----------------------------------|
| Clarendon 2 | 13,510,540 | 1,250,470 | 272,940 | 14,572,113 | 7,725,819 | 973,373 | 1,255,720 | 1,899,130 | 3,001,327 | 645,003 | 45,106,435 |
| Clarendon 3 | 2,746,880 | 586,265 | 88,750 | 1,545,650 | 1,763,972 | 115,187 | 101,010 | 362,210 | 808,396 | 120,271 | 8,238,591 |
| Colleton | 32,264,290 | 4,158,580 | 1,931,720 | 79,148,380 | 18,004,416 | 8,109,557 | 5,734,150 | 3,719,240 | 11,478,532 | 1,701,535 | 166,250,400 |
| Darlington | 50,604,954 | 2,298,700 | 125,680 | 29,825,110 | 28,780,804 | 15,352,616 | 23,873,787 | 8,089,120 | 57,741,730 | 1,224,154 | 217,916,655 |
| Dillon 1 | 3,110,950 | 776,610 | 44,760 | 1,597,200 | 1,745,464 | 0 | 371,560 | 263,300 | 995,360 | 93,210 | 8,998,414 |
| Dillon 2 | 10,837,410 | 903,110 | 45,240 | 12,873,210 | 6,125,519 | 845,516 | 6,786,710 | 2,246,380 | 4,148,820 | 615,480 | 45,427,395 |
| Dillon 3 | 4,143,380 | 718,920 | 224,900 | 3,179,280 | 2,480,292 | 1,530,145 | 2,108,790 | 712,610 | 1,337,340 | 170,460 | 16,606,117 |
| Dorchester 4 | 12,252,102 | 987,815 | 292,858 | 12,382,303 | 6,695,800 | 530,432 | 8,999,420 | 1,243,909 | 5,412,220 | 77,510 | 48,874,369 |
| Dorchester 2 | 141,539,096 | 343,385 | 338,617 | 119,791,534 | 50,311,245 | 15,611,995 | 12,178,140 | 6,335,520 | 13,088,290 | 684,070 | 360,221,892 |
| Edgefield | 23,951,830 | 1,703,670 | 349,870 | 14,967,760 | 10,701,677 | 1,603,250 | 7,700,380 | 1,218,365 | 6,645,780 | 866,305 | 69,708,887 |
| Fairfield | 21,016,972 | 1,655,063 | 684,466 | 21,607,377 | 9,245,672 | 0 | 2,631,870 | 2,091,330 | 64,735,630 | 817,215 | 124,485,595 |
| Florence 1 | 103,493,311 | 3,461,789 | 388,303 | 109,283,774 | 53,922,896 | 15,581,764 | 29,508,764 | 18,503,038 | 19,640,823 | 1,569,603 | 355,354,065 |
| Florence 2 | 4,187,651 | 1,330,800 | 123,602 | 2,457,569 | 3,072,207 | 0 | 788,451 | 433,090 | 2,108,470 | 53,640 | 14,555,480 |
| Florence 3 | 11,589,965 | 2,137,657 | 78,053 | 12,536,525 | 7,744,907 | 4,168,173 | 8,566,376 | 2,387,936 | 4,028,012 | 171,881 | 53,409,485 |
| Florence 4 | 4,069,068 | 1,120,287 | 8,258 | 4,389,680 | 3,012,629 | 6,324,344 | 580,144 | 522,898 | 1,262,370 | 58,666 | 21,348,344 |
| Florence 5 | 3,688,962 | 930,806 | 66,732 | 2,625,595 | 2,526,485 | 561,379 | 3,497,337 | 477,394 | 1,561,889 | 54,021 | 15,990,600 |
| Georgetown | 137,292,059 | 2,224,250 | 1,895,372 | 305,685,607 | 42,305,428 | 2,318,461 | 34,921,800 | 8,092,193 | 9,273,980 | 1,486,278 | 545,495,428 |
| Greenville | 575,776,520 | 1,538,010 | 2,640 | 500,242,715 | 237,480,552 | 95,621,613 | 106,445,900 | 96,963,120 | 88,928,177 | 5,457,284 | 1,708,456,531 |
| Greenwood 50 | 47,451,442 | 704,463 | 137,577 | 49,846,026 | 23,913,508 | 16,197,191 | 21,757,718 | 8,412,587 | 8,539,236 | 654,150 | 177,613,898 |
| Greenwood 51 | 4,163,693 | 197,194 | 22,204 | 2,286,948 | 2,420,986 | 1,012,665 | 1,715,037 | 233,040 | 1,407,590 | 91,313 | 13,550,670 |
| Greenwood 52 | 3,677,205 | 225,818 | 57,373 | 2,323,984 | 3,502,887 | 31,591,260 | 12,246,429 | 469,950 | 3,509,140 | 239,370 | 57,843,416 |
| Hampton 1 | 8,780,670 | 803,890 | 313,720 | 7,682,350 | 5,083,594 | 956,611 | 684,450 | 1,312,280 | 4,951,569 | 296,368 | 30,865,502 |
| Hampton 2 | 3,197,520 | 695,970 | 99,940 | 2,725,910 | 1,845,717 | 676,926 | 678,830 | 679,960 | 2,312,570 | 117,451 | 13,030,794 |
| Horry | 326,005,161 | 4,295,174 | 707,838 | 946,752,242 | 199,821,908 | 27,191,401 | 17,259,997 | 54,164,350 | 38,589,820 | 3,234,843 | 1,618,022,734 |

| School District | Owner Occupied Residential | Agricultural 4% | Agricultural 6% | All Other | Personal Property County | Fee-in-Lieu & Joint Industrial Park | Manufacturing Property | Business Personal Property | Utility Property | Motor Carrier | Total County & State Assessments |
|-----------------|----------------------------|-----------------|-----------------|-------------|--------------------------|-------------------------------------|------------------------|----------------------------|------------------|---------------|----------------------------------|
| Jasper | 21,959,550 | 1,624,960 | 1,167,570 | 36,147,110 | 11,212,405 | 24,567,097 | 1,790,140 | 6,389,520 | 12,758,535 | 674,635 | 118,291,522 |
| Kershaw | 72,347,125 | 2,055,800 | 712,900 | 46,406,534 | 28,301,213 | 13,414,436 | 20,017,590 | 6,169,540 | 14,618,552 | 1,627,683 | 205,671,373 |
| Lancaster | 77,511,290 | 1,483,168 | 359,940 | 78,290,662 | 30,029,243 | 10,267,955 | 17,102,710 | 6,055,380 | 11,543,980 | 1,146,673 | 233,791,001 |
| Laurens 55 | 27,433,480 | 753,870 | 66,660 | 21,492,491 | 14,959,986 | 2,245,234 | 8,606,880 | 5,256,140 | 8,478,150 | 897,030 | 90,189,921 |
| Laurens 56 | 13,280,514 | 503,330 | 176,020 | 12,523,803 | 7,343,634 | 4,059,532 | 3,483,000 | 1,699,160 | 3,991,790 | 460,990 | 47,521,773 |
| Lee | 10,360,650 | 1,913,570 | 114,040 | 6,979,500 | 4,841,425 | 329,302 | 2,935,430 | 1,867,487 | 3,714,070 | 571,194 | 33,626,668 |
| Lexington 1 | 158,768,152 | 1,048,260 | 35,186 | 80,936,122 | 56,056,000 | 17,583,030 | 11,046,670 | 8,812,390 | 29,969,460 | 801,377 | 365,056,647 |
| Lexington 2 | 59,259,659 | 117,462 | 33,839 | 69,353,720 | 39,470,870 | 8,798,350 | 10,811,550 | 16,813,899 | 15,653,310 | 494,820 | 220,807,479 |
| Lexington 3 | 13,310,336 | 536,822 | 46,672 | 11,138,230 | 5,875,575 | 36,000 | 2,078,800 | 1,857,800 | 4,354,390 | 153,764 | 39,388,389 |
| Lexington 4 | 9,599,946 | 332,119 | 17,447 | 7,735,208 | 5,442,395 | 1,681,570 | 620,890 | 656,540 | 4,482,250 | 59,918 | 30,628,283 |
| Lexington 5 | 180,704,384 | 247,858 | 12,420 | 106,347,498 | 54,827,875 | 633,450 | 7,095,020 | 9,872,160 | 38,292,724 | 808,172 | 398,841,561 |
| McCormick | 12,756,370 | 651,520 | 164,270 | 13,778,700 | 4,534,119 | 36,472 | 1,384,760 | 532,470 | 3,482,863 | 820,820 | 38,142,364 |
| Marion 1 | 10,854,272 | 503,478 | 343,022 | 8,776,719 | 5,343,785 | 1,918,158 | 4,698,580 | 1,567,880 | 3,821,636 | 469,142 | 38,296,672 |
| Marion 2 | 7,969,202 | 410,758 | 14,455 | 6,390,627 | 3,867,650 | 885,358 | 745,590 | 1,267,800 | 2,051,512 | 256,536 | 23,859,488 |
| Marion 7 | 3,288,280 | 544,243 | 409,724 | 2,124,257 | 1,964,280 | 277,911 | 50,700 | 279,880 | 1,274,007 | 120,979 | 10,334,261 |
| Marlboro | 13,595,980 | 2,020,550 | 1,145,360 | 12,800,590 | 8,220,060 | 12,780,730 | 6,219,700 | 1,856,090 | 5,595,430 | 916,780 | 65,151,270 |
| Newberry | 37,738,070 | 1,862,950 | 496,340 | 32,362,330 | 15,312,150 | 7,590,334 | 11,028,557 | 5,045,950 | 9,963,300 | 929,337 | 122,329,318 |
| Oconee | 125,116,580 | 1,503,630 | 114,540 | 128,321,820 | 39,243,686 | 14,747,693 | 15,927,090 | 7,352,360 | 146,264,830 | 2,075,460 | 480,667,689 |
| Orangeburg 3 | 14,520,024 | 1,278,524 | 133,146 | 17,090,652 | 6,706,780 | 3,862,039 | 4,123,290 | 4,095,420 | 4,931,873 | 396,858 | 57,138,606 |
| Orangeburg 4 | 11,837,732 | 1,902,016 | 108,810 | 6,855,138 | 6,820,805 | 857,774 | 7,054,020 | 748,458 | 27,186,649 | 481,922 | 63,853,324 |
| Orangeburg 5 | 35,372,964 | 1,899,532 | 177,954 | 40,874,688 | 16,768,749 | 9,231,659 | 23,971,280 | 9,203,690 | 10,071,215 | 1,000,519 | 148,572,250 |
| Pickens | 141,442,483 | 697,574 | 62,485 | 140,584,932 | 51,325,244 | 13,027,230 | 13,597,600 | 11,288,471 | 30,778,400 | 2,334,828 | 405,139,247 |
| Richland 1 | 200,656,780 | 1,189,100 | 228,350 | 246,187,000 | 80,563,942 | 22,380,083 | 56,777,959 | 47,847,570 | 73,543,026 | 1,111,822 | 730,485,632 |

| School District | Owner Occupied Residential | Agricultural 4% | Agricultural 6% | All Other | Personal Property County | Fee-in-Lieu & Joint Industrial Park | Manufacturing Property | Business Personal Property | Utility Property | Motor Carrier | Total County & State Assessments |
|------------------------------|----------------------------|---------------------|---------------------|------------------------|--------------------------|-------------------------------------|------------------------|----------------------------|------------------------|---------------------|----------------------------------|
| Richland 2 | 178,142,660 | 393,780 | 17,460 | 125,995,170 | 56,223,945 | 15,208,254 | 12,823,497 | 17,444,430 | 19,574,334 | 657,170 | 426,480,700 |
| Saluda | 12,699,630 | 1,302,930 | 143,370 | 12,563,010 | 5,952,900 | 0 | 3,008,560 | 936,550 | 3,020,360 | 628,870 | 40,256,180 |
| Spartanburg 1 | 34,578,170 | 482,840 | 4,530 | 17,624,924 | 12,915,684 | 234,947 | 3,555,470 | 2,512,670 | 6,195,554 | 368,246 | 78,473,035 |
| Spartanburg 2 | 62,315,710 | 349,500 | 3,150 | 37,086,705 | 23,354,504 | 1,528,862 | 10,035,660 | 4,136,600 | 8,772,683 | 796,131 | 148,379,505 |
| Spartanburg 3 | 13,123,240 | 151,903 | 7,290 | 8,214,947 | 6,271,905 | 5,602,633 | 20,578,510 | 1,576,840 | 5,251,399 | 220,400 | 60,999,067 |
| Spartanburg 4 | 14,469,340 | 420,600 | 3,030 | 7,803,226 | 6,392,733 | 889,416 | 5,556,640 | 1,461,570 | 5,800,928 | 236,540 | 43,034,023 |
| Spartanburg 5 | 46,161,100 | 203,120 | 6,240 | 42,101,116 | 21,130,538 | 29,172,445 | 37,199,020 | 9,893,020 | 8,246,131 | 1,784,170 | 195,896,900 |
| Spartanburg 6 | 66,720,058 | 301,040 | 19,170 | 68,320,472 | 28,715,864 | 11,734,876 | 33,800,040 | 14,772,590 | 12,167,258 | 953,850 | 237,505,218 |
| Spartanburg 7 | 54,957,920 | 35,560 | 3,090 | 64,900,967 | 22,369,343 | 1,528,722 | 12,942,940 | 15,432,340 | 14,286,842 | 659,070 | 187,116,794 |
| Sumter 2 | 38,133,470 | 2,484,390 | 487,380 | 31,333,810 | 20,896,480 | 6,492,300 | 20,160,640 | 6,119,980 | 6,568,590 | 174,250 | 132,851,290 |
| Sumter 17 | 50,809,100 | 118,560 | 2,830 | 43,381,910 | 22,232,430 | 364,400 | 8,967,660 | 9,757,380 | 11,624,500 | 162,790 | 147,421,560 |
| Union | 19,188,640 | 750,930 | 311,480 | 10,597,010 | 9,566,908 | 4,859,282 | 9,487,880 | 2,184,027 | 6,751,858 | 902,490 | 64,600,505 |
| Williamsburg | 17,010,908 | 3,831,977 | 1,010,686 | 14,649,019 | 12,460,969 | 24,869,231 | 4,518,720 | 2,726,560 | 10,092,987 | 1,458,850 | 92,629,907 |
| York 1 | 29,807,073 | 804,730 | 64,171 | 19,397,369 | 12,039,485 | 2,767,108 | 6,534,230 | 2,232,730 | 9,622,080 | 180,470 | 83,449,446 |
| York 2 | 57,010,450 | 274,008 | 26,228 | 33,368,486 | 17,879,114 | 477,513 | 3,533,010 | 2,045,145 | 143,399,690 | 484,160 | 258,497,804 |
| York 3 | 130,941,655 | 375,826 | 44,708 | 111,928,285 | 48,588,870 | 11,651,021 | 35,901,595 | 14,886,800 | 13,411,453 | 710,400 | 368,440,613 |
| York 4 | 86,506,429 | 51,647 | 32,466 | 58,407,157 | 25,617,371 | 13,346,294 | 14,929,330 | 6,179,855 | 8,981,110 | 356,700 | 214,408,359 |
| Statewide Grand Total | \$5,636,274,748 | \$93,443,362 | \$21,300,617 | \$7,102,170,451 | \$2,245,406,160 | \$754,384,425 | \$1,070,925,510 | \$689,332,275 | \$1,427,884,346 | \$60,786,371 | 19,101,908,265 |